# **SCHEDULE A**

# DRAFT BUDGET AND SUPPORTING DOCUMENTATION OF VULAMEHLO MUNICIPALITY

# **DRAFT BUDGET OF**

# VULAMEHLO MUNICIPALITY



2015/2016 TO 2017/2018

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# **Abbreviations and Acronyms**

AMR	Automated Meter Reading	ł	litre
ASGISA	Accelerated and Shared Growth	LED	Local Economic Development
DD0	Initiative	MEC	Member of the Executive Committee
BPC CBD	Budget Planning Committee Central Business District	MFMA	Municipal Financial Management Act
CFO		MIG	Programme
	Chief Financial Officer	MMC	Municipal Infrastructure Grant
CM	City Manager	_	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure
DoRA	Division of Revenue Act	MTDEE	Framework
DWA	Department of Water Affairs	MTREF	
EE	Employment Equity	NEDOA	Expenditure Framework
EEDSM	Energy Efficiency Demand Side Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-Governmental organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	Generally Accepted Municipal	OHS	Occupational Health and Safety
	Accounting Practice	OP	Operational Plan
GDP	Gross domestic product	PBO	Public Benefit Organisations
GDS	Gauteng Growth and Development	PHC	Provincial Health Care
	Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting	PPP	Public Private Partnership
	Practice	PTIS	Public Transport Infrastructure
HR	Human Resources		System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government
kl	kilolitre		Association
km	kilometre	SAPS	South African Police Service
KPA	Key Performance Area	SDBIP	Service Delivery Budget
KPI	Key Performance Indicator		Implementation Plan
kWh	kilowatt	SMME	Small Micro and Medium Enterprises

# Part 1 - Annual Budget

#### 1. MAYORS REPORT

# MAYORAL DRAFT BUDGET SPEECH

It gives me great pleasure to present the Municipal Final Budget for the 2015/2016 Financial Year. This Budget is a true reflection of the partnership between the municipality and its communities. We have conducted Budget Road shows within the municipal area, soliciting inputs from our communities and the inputs received have helped us understand the needs of our citizens.

We hope that with this final budget we will be able to deliver services in an equitable manner. We know and understand that our community needs will not all be addressed entirely but we will be able to address some of the basic needs.

CLLR WT DUBE
MAYOR- VULAMEHLO MUNICIPALITY

# **COUNCIL RESOLUTIONS**

#### **EXECUTIVE SUMMARY**

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved IDP.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

It is each Council's responsibility to ensure that its budget complies with the following three criteria, i.e.:

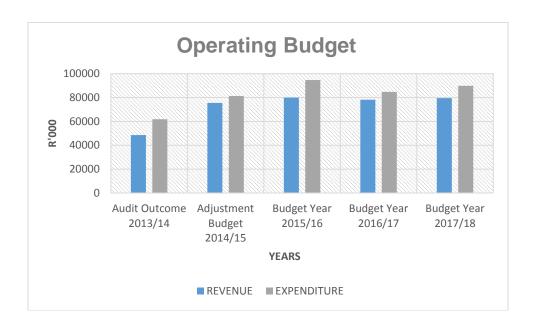
- Sustainability, to ensure that the municipality has sufficient revenue and adequate corporate and financial stability to fund and deliver on its budget.
- Credibility, to ensure that the municipality, with its ability and capacity to spend, deliver in terms of its budget.
- Governance, that the Municipality has appropriate capacity and stability to ensure the long term sustainability of service delivery.

#### **FINANCIAL SUMMARY ON 2015/2016**

The total budget amounts for the 2015/16 year is R141 million. This consists an operating budget of R94,664 million or 67% of the total budget and a capital budget of R46, 560million or 33% of the total budget.

#### **OPERATING BUDGET**

The following graph shows the operating budget income and expenditure separately for 2012/2013 Audit Outcomes, 2013/2014 Original Budget, 2013/2014 Adjustment budget, 2017/2015 Budget Year and 2015/2016 Budget Year financial years.



Operating revenue increased from R 75 494 million in 2014/15 to R 79 934 million in 2015/16. The total Operating expenditure has increased from R 81 305 million in 2014/15 to R 94 664 million in 2015/16.

#### CAPITAL BUDGET

The Capital Budget increased from R 17, 733 million in 2014/15 to R 46,560 million in 2015/16 which includes 20 million for disaster projects.

# 2. ANNUAL BUDGET TABLES

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/2015 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* 

Vulamehlo Municipality	2014/15 Draft Budget and MTREF
Table 1 MBRR Table A1 – Budget Summary	

# Vulamehlo Municipality

Description	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			ledium Term F nditure Frame	
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance				Ů	Ů					
Property rates Service charges	1 487 -	1 824 –	2 237 -	2 235 –	2 235 –	-	-	2 320	2 462 -	2 613
Investment revenue	221	482	856	650	650	_	_	700	750	750
Transfers recognised - operational	32 781	44 556	45 055	57 391	60 107	_	_	76 532	74 661	75 901
Other own revenue	320	628	396	3 405	12 502	-	-	382	305	273
Total Revenue (excluding capital transfers	34 809	47 490	48 543	63 681	75 494	-	-	79 934	78 178	79 537
and contributions)										
Employee costs	10 958	13 406	15 355	18 332	18 332	18 332	_	20 017	21 248	22 491
Remuneration of councillors	5 154	6 665	6 684	6 002	6 002	-	-	7 104	7 541	7 982
Depreciation & asset impairment	5 666	9 609	15 498	8 400	11 301	11 301	-	11 979	12 698	13 460
Finance charges	411	330	299	335	1 135	-	-	144	152	161
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	_
Transfers and grants	3 548	6 379	7 995	-	-	-	-	14 722	-	_
Other ex penditure	14 953	18 666	15 990	34 278	44 535	-	-	40 699	43 141	45 729
Total Expenditure	40 689	55 056	61 822	67 347	81 305	29 633	-	94 664	84 779	89 823
Surplus/(Deficit)	(5 880)	(7 566)	(13 279)	(3 666)	(5 812)	(29 633)	-	(14 730)	(6 601)	(10 286)
Transfers recognised - capital	15 741	11 568	21 799	17 999	17 999	-	-	46 560	49 145	20 022
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	_	-
Surplus/(Deficit) after capital transfers &	9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
contributions										
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) for the year	9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
Capital expenditure & funds sources										
Capital expenditure	13 234	12 483	19 526	_	23 489	_	_	19 030	_	_
Transfers recognised - capital	13 234	12 483	19 526	_	17 999	_	_	18 060	_	_
Public contributions & donations	-	_	-	-	-	-	_	_	_	_
Borrowing	-	-	-	-	-	-	-	-	-	_
Internally generated funds	-	-	-	-	5 490	-	-	970	-	_
Total sources of capital funds	13 234	12 483	19 526	-	23 489	-	-	19 030	-	-
Financial position										
Total current assets	7 025	19 589	17 723	22 151	31 041	-	-	10 523	10 600	10 546
Total non current assets	109 477	122 286	126 272	92 817	92 817	-	-	127 947	127 947	127 947
Total current liabilities	6 579	16 985	10 532	4 132	4 132	-	-	8 842	8 842	8 842
Total non current liabilities	1 839	1 014	1 067	100	100	-	-	1 084	1 084	1 084
Community wealth/Equity	108 084	123 876	132 396	-	-	-	-	-	-	-
<u>Cash flows</u>										
Net cash from (used) operating	13 088	22 827	16 047	29 970	13 197	-	-	98 907	97 402	67 884
Net cash from (used) investing	(16 903)	(12 656)	(19 506)	(28 614)	(17 733)	-	-	(19 030)	-	_
Net cash from (used) financing	1 976	(1 660)	(548)	256	(1 504)	-	-	-	-	-
Cash/cash equivalents at the year end	4 269	12 780	8 773	9 984	2 733	-	-	82 610	180 013	247 897
Cash backing/surplus reconciliation										
Cash and investments available	4 269	12 780	8 773	16 164	23 059	-	-	9 173	9 250	9 196
Application of cash and investments	3 165	9 751	3 002	(76 150)	(3 203)	-	-	7 525	7 544	7 554
Balance - surplus (shortfall)	1 104	3 029	5 771	92 314	26 262	-	-	1 647	1 705	1 641
Asset management										
Asset register summary (WDV)	109 043	38 878	58 004	-	-	-	-	-	-	-
Depreciation & asset impairment	5 666	9 609	15 498	8 400	11 301	11 301	11 979	11 979	12 698	13 460
Renewal of Existing Assets	-	-	-	-		-	-	-	-	-
Repairs and Maintenance		-	-	-	5 713	-	-	-	_	_
Free services					-					
Cost of Free Basic Services provided	-	-	-	96	96	96	-	-	-	_
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	_
Households below minimum service level	_	_		_	_	_				
Water:	7	7	6	7	7	7	6	6	6	6
Sanitation/sew erage:	2 10	2	2 9	2 9	2 9	2	2	2 9	2 9	2
Energy: Refuse:	10	10 _		_ 9	9	9			l .	9
	- 1	- 1	16	- 1	-	-	16	16	16	16

# **Explanatory notes to MBRR Table A1 - Budget Summary**

- 1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- 2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - 1. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF due to depreciation which is a non cash item.
  - 2. Capital expenditure is balanced by capital funding sources, of which
    - 1. Transfers recognised is reflected on the Financial Performance Budget;
    - 2. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - 3. Internally generated funds is financed from a combination of the current operating surplus, accumulated cash-backed surpluses from previous years and VAT refund. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
- 4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed.
- 5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor.

# Table 2 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

R thousand  R thousand  Audited Outcome Outcome Outcome Budget Budget Forecast 2015/16 41 2016/17 4.  Revenue - Standard  Governance and administration  Executive and council  Budget and treasury office  Corporale services  Community and public safety  Community and public safety  Community and social services  Sport and recreation  Public safety  Health  Forecast  Budget Year Budget Year Budget Year Budget Year Porecast 2015/16 41 2016/17 4.  Revenue - Standard  Audited Outcome Outcome Budget Budget Budget Forecast 2015/16 41 2016/17 4.  Revenue - Standard  Budget and freasury office  179 6 665 6 6684 15 717 15 289 - 16 932 17 948 18 14 18 18 18 18 18 18 18 18 18 18 18 18 18	Standard Classification Description	Ref	2011/12	2012/13	2013/14	Cur	rent Year 2014	/15		ledium Term R nditure Frame	
Revenue - Standard  Covernance and administration  Executive and council  179 6.665 6.684 15.717 15.299 - 16.932 17.948 17.948 18.005 92.57 - 16.932 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.57 9.586 - 14.000 17.948 18.005 92.505			Audited	Audited	Audited	Original	Adjusted	Full Year		,	,
Revenue   Standard   Governance and administration   37 493   42 081   47 689   45 981   46 779   - 55 985   59 344     Executive and council   179   6 665   6 684   15 717   15 289   - 16 932   17 948     Budglet and reassay willide   37 314   35 416   41 005   9 257   9 3866   - 14 008   14 488     Corporate servicies   2 10 07   21 904   - 20 55 20 55 20 547     Community and public safety	R thousand	1					_		_ ~	-	+2 2017/18
Executive and council Budget and treasury office  37 314 35 416 41 005 9 257 9 586 - 14 008 14 848 Corporale services  21 007 21 904 - 25 045 26 547 Community and public safety	Revenue - Standard					3	J				
Executive and council Budget and reasony office  37 314 35 416 41 005 9 257 9 586 - 14 008 14 848 Corporate services 21 007 21 904 - 25 045 26 547 Community and public safety	Governance and administration		37 493	42 081	47 689	45 981	46 779	_	55 985	59 344	62 90
Budget and treasury office Corporate services Community and public safety Community and public safety Community and social services Sport and recreation Public safety Community and social services Sport and recreation Public safety Sport and recreation Public safety Sport and recreation Sport and recre			179	6 665	6 684	15 717	15 289	_	16 932	17 948	19 02
Compare services	Budget and treasury office		37 314	35 416		9 257	9 586	_	14 008	14 848	15 73
Community and public safety	3		_	_	_	21 007	21 904	_	25 045	26 547	28 14
Community and social services	·		_	_	_	_	_	_	_	_	_
Sport and recreation			_	_	_	_	_	_	_	_	_
Public safely			_	_	_	_	_	_	_	_	_
Housing	·		_	_	_	_	_	_	_	_	_
Health			_	_	_	_	_	_	_	_	_
Economic and environmental services   13 056   16 855   3 809   35 433   45 907   -   23 949   25 386   Planning and development   -   -   -   -   -   -   -   -   -			_	_	_	_	_	_	_	_	_
Planning and development			13 056	16 855	3 809	35 433	45 907	_	23 949	25 386	26 90
Road transport   13 056   16 855   3 809   35 433   45 907   - 23 949   25 386   Environmental protection					3 007	-	40 707	_	25 747	20 000	20 70
Environmental protection					3 800	35 433	45 007	_	23 040	25 294	26 90
Trading services	•		13 030		3 007	33 433	43 707	_		25 300	20 70
Electricity   Water			_		_	_	_	_		_	_
Water         Water         -	•		_	_	_	_		_	_	_	_
Waste water management         -	-		_	-	_	_		_	_	-	_
Waste management Other         4         -			-	- 1	_	_		_	_	-	-
Other         4         - <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>_</td> <td>-</td> <td>-</td>			-	-	-	-		-	_	-	-
Standard   2   50 549   58 937   51 498   81 414   92 686   -   79 934   84 730	=		-	-	-	-	-	-	_	-	-
Sependiture - Standard   Governance and administration   31 501   43 890   47 114   54 647   58 454   - 68 512   72 623			- 50.540	- 50.027	- -	- 01 414	- 02 (0(	_	70.024	- 04 720	00.01
Sovernance and administration   Sovernance and administratio	lotai Revenue - Standard		50 549	58 937	51 498	81 414	92 080	-	79 934	84 /30	89 81
Executive and council         5 280         6 665         6 684         15 717         15 299         -         18 076         19 161           Budget and treasury office         26 222         37 225         40 430         17 923         21 151         -         25 941         27 498           Corporate services         -         -         -         -         21 007         22 004         -         24 495         25 964           Community and social services         - </td <td>xpenditure - Standard</td> <td></td>	xpenditure - Standard										
Budget and treasury office         26 222         37 225         40 430         17 923         21 151         -         25 941         27 498           Corporate services         -         -         -         -         21 007         22 004         -         24 495         25 964           Community and public safety         -	Governance and administration		31 501	43 890	47 114	54 647	58 454	-	68 512	72 623	76 98
Corporate services         -         -         -         21 007         22 004         -         24 495         25 964           Community and public safety         - </td <td>Executive and council</td> <td></td> <td>5 280</td> <td>6 665</td> <td>6 684</td> <td>15 717</td> <td>15 299</td> <td>-</td> <td>18 076</td> <td>19 161</td> <td>20 31</td>	Executive and council		5 280	6 665	6 684	15 717	15 299	-	18 076	19 161	20 31
Community and public safety         -<	Budget and treasury office		26 222	37 225	40 430	17 923	21 151	-	25 941	27 498	29 14
Community and social services         -	Corporate services		-	-	-	21 007	22 004	-	24 495	25 964	27 52
Sport and recreation         -	Community and public safety		-	-	-	-	-	-	-	-	-
Public safety         -         <	Community and social services		-	- 1	-	-	-	-	-	-	-
Housing Health	Sport and recreation		-	-	-	-	-	-	-	-	-
Health	Public safety		-	-	-	-	-	-	-	-	-
Planning and development   Planning and develo			-	-	-	-	-	-	-	-	-
Planning and development         - <td>Health</td> <td></td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>-</td> <td>-</td>	Health		_	_	_	_	_	_	_	-	-
Road transport         9 175         11 166         3 809         35 433         45 907         -         26 152         27 721           Environmental protection         -         <	Economic and environmental services		9 175	11 166	3 809	35 433	45 907	_	26 152	27 721	29 38
Road transport         9 175         11 166         3 809         35 433         45 907         -         26 152         27 721           Environmental protection         -         <	Planning and development		_	_	_	_	_	_	_	_	_
Environmental protection         - <td>•</td> <td></td> <td>9 175</td> <td>11 166</td> <td>3 809</td> <td>35 433</td> <td>45 907</td> <td>_</td> <td>26 152</td> <td>27 721</td> <td>29 38</td>	•		9 175	11 166	3 809	35 433	45 907	_	26 152	27 721	29 38
Trading services         -			_		_	_	_	_		_	_
Electricity         - <td< td=""><td>·</td><td></td><td>_</td><td>_  </td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td></td<>	·		_	_	_	_	_	_	_	_	_
Water         - <td>=</td> <td></td> <td>_</td> <td>_  </td> <td>_</td> <td>_</td> <td>_  </td> <td>_</td> <td>_</td> <td>_</td> <td>_</td>	=		_	_	_	_	_	_	_	_	_
Waste water management     - <t< td=""><td>,</td><td></td><td>_</td><td>_ !</td><td>_</td><td>_  </td><td>_  </td><td>_</td><td>_</td><td>_</td><td></td></t<>	,		_	_ !	_	_	_	_	_	_	
Waste management			_	_				_	_	_	
Other 4			_			_		_		_	
	=	1	_	_	_	_	_	_	_	_	_
Otal Experiental 6 - 3 40 070 33 030 3 723 70 000 104 301 - 94 004 100 344			40.676	55.054	50 922	90 090	10/ 3/1	_	94 664	100.244	106 36
ourplus/(Deficit) for the year 9 873 3 880 575 (8 666) (11 675) - (14 730) (15 614)											(16 5

# Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- 1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas, Vulamehlo Municipality having 5 Functional areas namely Municipal Manager Office, Finance Department, Corporate Services, Technical Services and Council. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.

Table 3 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

KZN211 Vulamehlo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Cui	rent Year 2014	/15		edium Term R nditure Frame	
D. the succeed		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Revenue by Vote	1				_					
Vote 1 - COUNCIL		179	6 665	6 684	8 347	6 952	-	9 637	10 216	10 828
Vote 2 - MUNICIPAL MANAGER		-	-	-	7 370	8 347	-	7 295	7 732	8 196
Vote 3 - BUDGET AND TREASURY OFFICE		37 314	35 416	41 005	17 923	9 586	-	14 008	14 848	15 739
Vote 4 - CORPORATE SERVICES		-	-	-	21 007	21 904	-	25 045	26 547	28 140
Vote 5 - TECHNICAL SERVICES		13 056	16 855	3 809	35 433	45 907	-	23 949	25 386	26 909
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	50 549	58 937	51 498	90 080	92 696	-	79 934	84 730	89 814
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		5 280	6 665	6 684	_	8 347	_	9 637	10 216	10 828
Vote 2 - MUNICIPAL MANAGER		_	_	_	_	6 952	_	8 439	8 945	9 482
Vote 3 - BUDGET AND TREASURY OFFICE		26 222	37 225	40 430	_	21 153	_	25 941	27 498	29 148
Vote 4 - CORPORATE SERVICES		_	_	_	_	22 004	_	24 495	25 964	27 522
Vote 5 - TECHNICAL SERVICES		9 175	11 166	3 809	_	45 907	_	23 949	25 386	26 909
Vote 6 - [NAME OF VOTE 6]		_	_	_	_	_	_	_	_	_
Vote 7 - [NAME OF VOTE 7]		-	_	_	_	_	_	_	-	-
Vote 8 - [NAME OF VOTE 8]		-	_	_	_	_	_	_	_	-
Vote 9 - [NAME OF VOTE 9]		-	_	-	_	_	_	_	-	-
Vote 10 - [NAME OF VOTE 10]		-	_	-	_	_	_	_	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	_	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	_	-	_	-	_	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	_	-	_	_	_	_	-	-
Vote 15 - [NAME OF VOTE 15]		-	_	_	_	-	_	_	-	-
Total Expenditure by Vote	2	40 676	55 056	50 923	-	104 363	-	92 461	98 009	103 890
Surplus/(Deficit) for the year	2	9 873	3 880	575	90 080	(11 667)	-	(12 527)	(13 279)	(14 076)

# Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

# **Table4 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

KZN211 Vulamehlo - Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN211 Vulamehlo - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			ledium Term R nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	1 487	1 824	2 237	2 235	2 235	-	-	2 320	2 462	2 613
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	_	_	_	_	_	_	_	_	_	_
Service charges - other											
Rental of facilities and equipment		189	197	260	297	297			297	220	188
Interest earned - external investments		221	482	856	650	650			700	750	750
Interest earned - outstanding debtors			102	000	000	_			700	700	700
Dividends received						_					
Fines						_					
Licences and permits											
Agency services		00 704		45.055	57.004	-			7, 500	74	75 004
Transfers recognised - operational		32 781	44 556	45 055	57 391	60 107			76 532	74 661	75 901
Other revenue	2	130	309	136	3 108	12 205	-	-	85	85	85
Gains on disposal of PPE	-		122								
Total Revenue (excluding capital transfers		34 809	47 490	48 543	63 681	75 494	-	-	79 934	78 178	79 537
and contributions)	-										
Expenditure By Type											
Employ ee related costs	2	10 958	13 406	15 355	18 332	18 332	18 332	-	20 017	21 248	22 491
Remuneration of councillors		5 154	6 665	6 684	6 002	6 002			7 104	7 541	7 982
Debt impairment	3	244	1 305	62	2 000	2 000	44.004		2 416	2 561	2 714
Depreciation & asset impairment	2	5 666	9 609	15 498	8 400	11 301	11 301	-	11 979	12 698	13 460
Finance charges Bulk purchases	2	411	330	299 _	335	1 135 –	_	_	144	152 -	161
Other materials	8	_	_	_	_	-	_	_	_	_	-
Contracted services	Ü	259	273	295	2 441	7 611	_	_	3 869	4 101	4 347
Transfers and grants		3 548	6 379	7 995	- 1	-	_	_	14 722		-
Other ex penditure	4, 5	14 450	17 089	15 612	29 837	34 924	_	_	34 414	36 479	38 668
Loss on disposal of PPE				22							
Total Expenditure		40 689	55 056	61 822	67 347	81 305	29 633	-	94 664	84 779	89 823
Surplus/(Deficit)		(5 880)	(7 566)	(13 279)	(3 666)	(5 812)	(29 633)	_	(14 730)	(6 601)	(10 286)
Transfers recognised - capital		15 741	11 568	21 799	17 999	17 999	(27 000)		46 560	49 145	20 022
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers &		9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
contributions							,				
Tax ation											
Surplus/(Deficit) after taxation		9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736

# Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is increasing
- 2. Revenue to be generated from property rates is R2.2million in the 2015/6 financial year which represents only 3 per cent of the operating revenue base of the Municipality and therefore remains an insignificant funding source for the municipality.
- 3. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF. Government grants are the main sources of the municipality's revenue since it totals to 95% which makes our municipality grants dependent.

Table 5 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

# Vulamehlo Municipality

KZN211 Vulamehlo - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding  2015/16 Medium Term Revenue &													
Vote Description	Ref	2011/12	2012/13	2013/14		Current Ye	,	<b>I</b>	Ехре	enditure Frame	work		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
Capital expenditure - Vote													
Multi-year expenditure to be appropriated	2												
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-		
Vote 2 - MUNICIPAL MANAGER Vote 3 - BUDGET AND TREASURY OFFICE		_	- -	-	_	-	-	_	_	_	_		
Vote 4 - CORPORATE SERVICES		_	_	_	_	_	_	_	_	_			
Vote 5 - TECHNICAL SERVICES		-	_	_	_	-	-	_	_	_	_		
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-		
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-		
Vote 11 - [NAME OF VOTE 11] Vote 12 - [NAME OF VOTE 12]		-	_	-	-	-	-	-	_	_	_		
Vote 13 - [NAME OF VOTE 13]		_	_	_	_	_	_	_	_	_	_		
Vote 14 - [NAME OF VOTE 14]		-	_	_	_	-	-	_	_	_	_		
Vote 15 - [NAME OF VOTE 15]		- 1	-	-	-	-	-	-	-	-	-		
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-		
Single-year expenditure to be appropriated	2												
Vote 1 - COUNCIL	1	_	-	-	_	20	-	_	_	_	_		
Vote 2 - MUNICIPAL MANAGER		_	_	_	_	25	-	_	127	_	_		
Vote 3 - BUDGET AND TREASURY OFFICE		-	-	-	-	43	-	-	44	-	_		
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	550	-	-		
Vote 5 - TECHNICAL SERVICES		-	-	-	-	23 401	-	-	18 310	-	-		
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-		
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8] Vote 9 - [NAME OF VOTE 9]		-	_	_	_	-	_	_	_	_	-		
Vote 10 - [NAME OF VOTE 10]			_	_	_	_	_	_	_	_			
Vote 11 - [NAME OF VOTE 11]		_	_	_	_	_	_	_	_	_	_		
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	_	-	_	-		
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	_	-		
Capital single-year expenditure sub-total	-	-	-	-	-	23 489	-	-	19 030	-	-		
Total Capital Expenditure - Vote		-	-	-	-	23 489	-	-	19 030	-	-		
<u>Capital Expenditure - Standard</u>													
Governance and administration		665	319	287	-	88	-	-	720	-	-		
Executive and council		614	210	207		45			127				
Budget and treasury office		14 38	319	287		43			44 550				
Corporate services  Community and public safety		- 38	_	_	-	-	-	_	550	_	_		
Community and social services													
Sport and recreation													
Public safety													
Housing													
Health													
Economic and environmental services		12 569	12 165	19 239	-	23 401	-	-	18 310	-	-		
Planning and development		12 569	12 165	19 239		23 401			18 310				
Road transport Environmental protection													
Trading services		-	-	-	-	-	-	-	-	-	-		
Electricity													
Water													
Waste water management													
Waste management													
Other	ļ												
Total Capital Expenditure - Standard	3	13 234	12 483	19 526	-	23 489	-	-	19 030	-	-		
Funded by:													
National Government		13 234	12 483	19 526		17 999			18 060				
Provincial Government													
District Municipality													
Other transfers and grants  Transfers recognised - capital	4	13 234	12 483	19 526		17 999	_		18 060				
Public contributions & donations	5	13 234	12 403	19 320	-	11 779	_	-	10 000	-	_		
Borrowing	6												
Internally generated funds	_					5 490			970				
Total Capital Funding	7	13 234	12 483	19 526	-	23 489	-	-	19 030	-	-		
	•												

# Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations there is no budget allocated since the municipality does not have multi-year capital projects.
- 3. Single-year capital expenditure has been appropriated at R17, 733million for the 2014/2015 financial year and increases over the MTREF at levels of R46 560 million in 2015/2016 and has increased to R49 145 million in 2016/2017 which includes disaster capital projects.
- 4. The single-year appropriations relate to expenditure that will be incurred in the specific budget year such as construction of access roads, crèche, community halls, and sports grounds, procurement of vehicles, plant and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- 5. The capital programme is funded from capital and national grants and transfers.

# Table 6 MBRR Table A6 - Budgeted Financial Position

KZN211 Vulamehlo - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			ledium Term R Inditure Frame	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		1 142	3 265	251		6 895			523	600	546
Call investment deposits	1	3 126	9 516	8 522	16 164	16 164	-	-	8 650	8 650	8 650
Consumer debtors	1	869	362	1 331	5 987	5 987	-	-	1 351	1 351	1 351
Other debtors		1 887	6 446	7 620		1 995					
Current portion of long-term receivables		-									
Inv entory	2	-									
Total current assets		7 025	19 589	17 723	22 151	31 041	-	-	10 523	10 600	10 546
Non current assets											
Long-term receivables		433	169	169							
Investments		433	109	109							
Investment property		-									
Investment in Associate		_									
	3	108 265	121 956	126 056	92 817	92 817	-		127 947	127 947	127 947
Property , plant and equipment	3	100 200	121 930	120 030	92 017	92 017	-	-	127 947	127 947	12/94/
Agricultural		-									
Biological		-	1/0	47							
Intangible		779	160	47							
Other non-current assets		- 100 477	400.007	407.070	00.017	00.047			107.047	107.047	107.047
Total non current assets TOTAL ASSETS	-	109 477 116 502	122 286 141 875	126 272 143 996	92 817 114 968	92 817 123 857	-	-	127 947 138 470	127 947 138 547	127 947 138 493
IOIAL ASSEIS		110 302	141 8/5	143 996	114 908	123 857	-	_	138 470	138 547	138 493
LIABILITIES											
Current liabilities											
Bank ov erdraft	1	-	-	-							
Borrowing	4	1 730	1 259	760	1 500	1 500	-	-	500	500	500
Consumer deposits		-									
Trade and other payables	4	3 727	14 427	8 219	2 632	2 632	-	-	8 342	8 342	8 342
Provisions		1 121	1 299	1 553							
Total current liabilities	T	6 579	16 985	10 532	4 132	4 132	-	-	8 842	8 842	8 842
Non current liabilities	T										
Borrowing		1 839	650	602	100	100	_	_	611	611	611
Provisions		1 037	364	466	-	100	_	_	473	473	473
Total non current liabilities	-	1 839	1 014	1 067	100	100			1 084	1 084	1 084
TOTAL LIABILITIES	+	8 418	17 999	11 599	4 232	4 232			9 926	9 926	9 926
	+								•		
NET ASSETS	5	108 084	123 876	132 396	110 736	119 625	-	_	128 545	128 622	128 568
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		108 084	123 713	132 233							
Reserves	4	-	163	163	-	-	-	-	-	-	-
Minorities' interests		_									
TOTAL COMMUNITY WEALTH/EQUITY	5	108 084	123 876	132 396	-	-	-	-	-	-	-

# **Explanatory notes to Table A6 - Budgeted Financial Position**

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. Table SA3 is supported by an extensive table of notes providing a detailed analysis of the major components of a number of items, including:
  - 3.1 Call investments deposits;
  - 3.2 Consumer debtors;
  - 3.3 Property, plant and equipment;
  - 3.4 Trade and other payables;
  - 3.5 Provisions non-current;
  - 3.6 Changes in net assets; and
  - 3.7 Reserves
- 4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

# Table 7 MBRR Table A7 - Budgeted Cash Flow Statement

KZN211 Vulamehlo - Table A7 Budgeted Cash Flows

KZN211 Vulamehlo - Table A7 Budgeted (	Jasi	1110W3									
Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			
D. H		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		634	1 056	1 110	7 918	1 676			1 253	1 330	1 411
Service charges		-	-	-	42 676	-			-	-	-
Other revenue		320	506	396	23 614	9 097			382	305	273
Gov ernment - operating	1	32 155	51 731	37 727	300	60 107			76 532	74 661	75 901
Gov ernment - capital	1	15 741	11 568	21 799		17 999			46 560	49 145	20 022
Interest		221	482	856		650			700	750	750
Dividends		-							-	-	-
Payments											
Suppliers and employees		(35 572)	(42 185)	(45 542)	(44 179)	(75 196)			(26 520)	(28 788)	(30 473)
Finance charges		(411)	(330)	(299)	(360)	(1 135)			-	-	-
Transfers and Grants	1	-	-	-					-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITI	ES	13 088	22 827	16 047	29 970	13 197	-	-	98 907	97 402	67 884
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	808	33	-				-	_	_
Decrease (Increase) in non-current debtors		_			_				_	_	_
Decrease (increase) other non-current receiv able	s	94	387	_	1 000				_	_	_
Decrease (increase) in non-current investments		_			(6 000)				_	_	_
Payments					ì						
Capital assets		(16 997)	(13 852)	(19 539)	(23 614)	(17 733)			(19 030)	_	_
NET CASH FROM/(USED) INVESTING ACTIVITIE	S	(16 903)	(12 656)	(19 506)	(28 614)	(17 733)	-	-	(19 030)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		_			(744)				_	_	_
Borrowing long term/refinancing		_			1 000				_	_	_
Increase (decrease) in consumer deposits		_							_	_	_
Payments											
Repay ment of borrowing		1 976	(1 660)	(548)		(1 504)			-	_	_
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 976	(1 660)	(548)	256	(1 504)	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(1 838)	8 511	(4 007)	1 611	(6 040)	_	_	79 877	97 402	67 884
Cash/cash equivalents at the year begin:	2	6 107	4 269	12 780	8 373	8 773			2 733	82 610	180 013
at the four bogins	- 8	0.07	. 207	.2 ,00							

# Table 8 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN211 Vulamehlo - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
k thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	4 269	12 780	8 773	9 984	2 733	-	-	82 610	180 013	247 897
Other current investments > 90 days		-	-	-	6 180	20 325	-	-	(73 438)	(170 763)	(238 701)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4 269	12 780	8 773	16 164	23 059	-	-	9 173	9 250	9 196
Application of cash and investments											
Unspent conditional transfers		2 981	10 156	3 113	1 000	1 000	-	-	3 160	3 160	3 160
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2	-									
Other working capital requirements	3	(938)	(405)	(111)	(77 150)	(4 203)	-	-	4 365	4 384	4 394
Other provisions		1 121									
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-									
Total Application of cash and investments:		3 165	9 751	3 002	(76 150)	(3 203)	_	_	7 525	7 544	7 554
Surplus(shortfall)		1 104	3 029	5 771	92 314	26 262	-	-	1 647	1 705	1 641

# **Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

# Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- 3. The outcome of this exercise would either be a surplus or deficit. The cash and investments available exceed the applications, the municipality budget has been "funded".

# Table 9 MBRR Table A9 - Asset Management

KZN211 Vulamehlo - Table A9 Asset Management

KZN211 Vulamehlo - Table A9 Asset Management										
Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	/15		ledium Term R Inditure Frame	
R thousand	800000000000000000000000000000000000000	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	13 224	-	-	-	23 489	-	19 030	-	-
Infrastructure - Road transport		771	-	-	-	8 945	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	_	-	-	-	-	-	-	_
Infrastructure		771	-	-	-	8 945	-	-	-	-
Community		9 614	-	-	-	13 755	-	18 060	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Inv estment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 838	-	-	-	788	-	970	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	_	_	-	_	_	-	_	_	_
Infrastructure - Road transport	1	_	_	_	_	_	_	_	_	_
Infrastructure - Electricity		_	_	_	_	_	_	_	_	_
Infrastructure - Water		_		_	_	_	_	_	_	
Infrastructure - Validi		_	_	_		_	_	_		
Infrastructure - Other		_	_	_	_	_	_	_	_	_
Infrastructure		-		-				_	_	_
Community		_	_	_	_	_	_	_	_	_
Heritage assets		_	_	_	_	_	_	_	_	_
Investment properties		_	_	_		_		_		
Other assets	6	_	_	_	_	_	_	_	_	_
Agricultural Assets				_	_	_	_		_	
Biological assets		_	_	_	_	_	_	_		_
Intangibles		_	_	_	_	_	_	_	_	
Ÿ		_		_					_	
Total Capital Expenditure	4									
Infrastructure - Road transport		771	-	-	-	8 945	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	8	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		771	-	-	-	8 945	-	-	-	-
Community	8	9 614	-	-	-	13 755	-	18 060	-	-
Heritage assets	8	-	-	-	-	-	-	-	-	-
Investment properties	8		-	-	-		-	_	-	-
Other assets		2 838	-	-	-	788	-	970	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	_	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	13 224	-	-	-	23 489	-	19 030	-	-

Table 9 MBRR Table A9 - Asset Management (continued)

ASSET REGISTER SUMMARY - PPE (WDV)	5							]		
Infrastructure - Road transport		26 553	38 718	57 957						
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		26 553	38 718	57 957	-	-	-	_	-	-
Community		74 565								
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		7 147								
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		779	160	47	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WD)	5	109 043	38 878	58 004	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		5 666	9 609	15 498	8 400	11 301	11 301	11 979	12 698	13 460
Repairs and Maintenance by Asset Class	3	-	-	-	-	5 713	-	-	-	-
Infrastructure - Road transport		-	-	-	-	4 120	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	4 120	-	-	-	-
Community		-	-	-	-	1 062	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Inv estment properties		-	-	-	-	-	-	-	-	-
	6, 7	_	-	-	_	531	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		5 666	9 609	15 498	8 400	17 014	11 301	11 979	12 698	13 460

# **Explanatory notes to Table A9 - Asset Management**

- 1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. However due to the fact that there is a lack of infrastructure in the municipality, it does not meet the recommendation.

Table 10 MBRR Table A10 - Basic Service Delivery Measurement

KZN211 Vulamehlo - Table A10 Basic ser		2011/12	2012/13	2013/14	Cui	rrent Year 2014	//15	2015/16 Medium Term Revenue & Expenditure Framework			
Description	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Household service targets	1				Ŭ	Ŭ					
Water:											
Piped water inside dwelling		204	204	807 1 291	224	224	224	825 1 300	825 1 300	825	
Piped water inside yard (but not in dwelling) Using public tap (at least min.service level)	2	204	204	1 291	224	224	224	1 300	1 300	1 300	
Other water supply (at least min.service level)	4	8 892	8 892	8 229	8 872	8 872	8 872	8 000	8 000	8 000	
Minimum Service Level and Above sub-total		9 096	9 096	10 327	9 096	9 096	9 096	10 125	10 125	10 125	
Using public tap (< min.service level)	3	6 665	6 665	5 808	6 665	6 665	6 665	5 810	5 810	5 810	
Other water supply (< min.service level)	4	374	374		374	374	374	200	200	200	
No water supply		7.000	7.000	F 000	7.000	7 039	7.000	/ 010	/ 010	/ 010	
Below Minimum Service Level sub-total Total number of households	5	7 039 <b>16 135</b>	7 039 <b>16 135</b>	5 808 <b>16 135</b>	7 039 <b>16 135</b>	7 039 16 135	7 039 <b>16 135</b>	6 010 <b>16 13</b> 5	6 010 <b>16 135</b>	6 010 <b>16 13</b> 5	
		10 100	10 100	10 100	10 100	10 100	10 100	10 100	10 100	10 100	
<u>Sanitation/sewerage:</u> Flush toilet (connected to sewerage)		444	444	452	455	455	455	480	480	480	
Flush toilet (with septic tank)		325	325	323	335	335	335	395	395	395	
Chemical toilet		2 857	2 857	2 856	2 861	2 861	2 861	2 875	2 875	2 875	
Pit toilet (v entilated)		4 421	4 421	4 421	4 421	4 421	4 421	4 445	4 445	4 445	
Other toilet provisions (> min.service level)		6 154	6 154	6 147	6 129	6 129	6 129	6 185	6 185	6 185	
Minimum Service Level and Above sub-total		14 201	14 201	14 199	14 201	14 201	14 201	14 380	14 380	14 380	
Bucket toilet		523 716	523 716	516 710	523 716	523 716	523 716	395 685	395 685	395 685	
Other toilet provisions (< min.service level)  No toilet provisions		695	695	710 710	695	695	695	675	675	675	
Below Minimum Service Level sub-total		1 934	1 934	1 936	1 934	1 934	1 934	1 755	1 755	1 755	
Total number of households	5	16 135	16 135	16 135	16 135	16 135	16 135	16 135	16 135	16 135	
Energy:											
Electricity (at least min.service level)											
Electricity - prepaid (min. service level)		5 951	5 951	6 951	6 951	6 951	6 951	7 000	7 000	7 000	
Minimum Service Level and Above sub-total		5 951	5 951	6 951	6 951	6 951	6 951	7 000	7 000	7 000	
Electricity (< min.service level)											
Electricity - prepaid (< min. service level)		40.404		0.404		0.404		0.405			
Other energy sources		10 184 10 184	10 184 10 184	9 184 9 184	9 184 9 184	9 184 9 184	9 184 9 184	9 135 9 135	9 135 9 135	9 135 9 135	
Below Minimum Service Level sub-total Total number of households	5	16 135	16 135	16 135	16 135	16 135	16 135	16 135	9 135 16 135	16 135	
		10 100	10 100	10 100	10 100	10 100	10 100	10 100	10 100	10 100	
Refuse:  Removed at least once a week				274				274	274	274	
Minimum Service Level and Above sub-total		_	_	274	_	_	_	274	274	274	
Removed less frequently than once a week				161				161	161	161	
Using communal refuse dump				412				412	412	412	
Using own refuse dump				12 973				12 973	12 973	12 973	
Other rubbish disposal				242				242	242	242	
No rubbish disposal				2 073				2 073	2 073	2 073	
Below Minimum Service Level sub-total Total number of households	5	-	_ _	15 861 <b>16 135</b>	-	-	-	15 861 <b>16 135</b>	15 861 <b>16 135</b>	15 861 <b>16 135</b>	
		_		10 133		_	_	10 133	10 133	10 133	
Households receiving Free Basic Service	7										
Water (6 kilolitres per household per month)		196	196		196	196	196				
Sanitation (free minimum level service)		nth)									
Electricity/other energy (50kwh per household p Refuse (removed at least once a week)	er mo	nın)									
	-				***************************************						
Cost of Free Basic Services provided (R'000)  Water (6 kilolitres per household per month)	8										
Sanitation (free sanitation service)											
Electricity/other energy (50kwh per household p	er mo	nth)			96	96	96				
Refuse (removed once a week)		ĺ			. 0	. 0	.0				
Total cost of FBS provided (minimum social p	acka	-	_	_	96	96	96	-	-	-	
Highest level of free service provided											
Property rates (R value threshold)											
Water (kilolitres per household per month)											
Sanitation (kilolitres per household per month)											
Sanitation (Rand per household per month)											
Electricity (kwh per household per month) Refuse (average litres per week)											
	_										
Revenue cost of free services provided (R'000)  Property rates (R15 000 threshold rebate)	9										
Property rates (k15 000 tilleshold rebate)  Property rates (other exemptions, reductions											
and rebates)											
Water											
Sanitation											
Electricity/other energy											
Refuse											
Municipal Housing - rental rebates	١, ١										
Housing - top structure subsidies	6										
Other			***************************************	***************************************							
Total revenue cost of free services provided											

# **Explanatory notes to Table A10 - Basic Service Delivery Measurement**

- 1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- 2. The municipality does not provide services such as water, sanitation, energy and refuse removal.
- 3. Water and sanitation is provided by Ugu District municipality, energy is supplied by Eskom.
- 4. Currently there is no refuse removal in the municipality.

# Part 2 - Supporting Documentation

# Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- 1. that the process followed to compile the budget complies with legislation and good budget practices;
- 2. that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- 3. that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- 4. that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

# **Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2013) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on August 2015. Key dates applicable to the process were:

- 1. **July 2014** Prepare joint process plan for IDP, PMS and Budget and advertise draft IDFP review;
- 2. **August 2014** Submit process plan to IDP forum, portfolio committees and council. Liaise with national and provincial governments for planning and budgeting process;
- September 2014 Assessment of objectives, strategies and projects against cross cutting issues. Assessment of alignment of IDP strategies & projects for medium term in relation to NSDP and PGDF. Determine funding availability & requirements per sector plan and where relevant prepare business plan/ terms of reference and roll out accordingly;
- 4. **October 2014** Review and confirm objectives, strategies and projects at IDPRF workshop. Review capital, institutional, operational, maintenance projects. Estimate available resources and provide guidance for way forward for budgeting;

- 5. **November 2014** Submit revised projects to Treasury. Submit first Draft IDP to IDP steering committee and council for in principle approval
- 6. **December 2014** Submit budget instructions and 2014/15 budget framework to all relevant persons. Submit draft IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);
- 7. **January 2015** Council considers the 2014/15 Mid-year Review and Adjustments Budget;
- 8. **February 2015** Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of draft budget;
- 9. **March 2015** Tabling in Council of the draft 2015/16 IDP and 2015/16 MTREF for public consultation;
- 10. **April 2015** Public consultation;
- 11. May 2015 finalisation of the 2015/16 IDP and 2015/16 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and tabling of the 2015/16 MTREF before Council for consideration and approval.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

#### IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fifth revision cycle included the following key IDP processes and deliverables:

- 1. Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets:
- Financial planning and budgeting process;
- 4. Public participation process;
- 5. Compilation of the SDBIP, and
- 6. The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2013/20145 MTREF, based on the approved 2012/2013 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2014/15 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

# **Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2015/16 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2015/16 MTREF:

- 1. Municipality growth
- 2. Policy priorities and strategic objectives
- 3. Asset maintenance
- 4. Economic climate and trends (i.e inflation)
- 5. Performance trends
- 6. The approved 2015/16 adjustments budget and performance against the SDBIP
- 7. Cash Flow Management Strategy
- 8. Debtor payment levels
- 9. Investment possibilities
- 10. The need for tariff increases versus the ability of the community to pay for services;
- 11. Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 70 and 72 has been taken into consideration in the planning and prioritisation process.

#### **Community Consultation**

Is to be conducted in April 2015, izimbizo are schedules to take place in all wards, as well as the draft budget is to advertised on the website and newspapers.

#### Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality's strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- 2. Government Programme of Action;
- 3. Development Facilitation Act of 1995;
- 4. Provincial Growth and Development Strategy (GGDS);
- 5. National and Provincial spatial development perspectives;
- 6. Relevant sector plans such as transportation, legislation and policy;
- 7. National Key Performance Indicators (NKPIs):
- 8. Accelerated and Shared Growth Initiative (ASGISA):
- 9. National 2014 Vision;
- 10. National Spatial Development Perspective (NSDP) and
- 11. The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2014/15 MTREF and further planning refinements that have directly informed the compilation of the budget:

# **Table 11 IDP Strategic Objectives**

	2015/16 Financial Year
1.	Financial Viability
2.	Basic Service delivery and infrastructure
3.	Good governance and public participation
4.	Local economic Development
5.	Municipal transformation and institutional development

Spatial analysis and environmental management

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

The 2015/16 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 12 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

KZN211 Vulamehlo - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	//15		ledium Term F enditure Frame	
			1	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Institutional Transformation and Organisational Development											000000000000000000000000000000000000000	
Basic Service delivery and				13 056	16 855	3 809	35 433			26 152		
infrastructure Development Local economic Development							7 370			8 439		
Financial Viabilty and				37 314	35 416	41 005	9 523			25 941		
Management Good Governance and Public Participation							21 007			24 495		
Municipal transformation and				179	6 665	6 684	8 347			9 637		
institutional development												
Allocations to other prioritie	ocations to other priorities						***************************************			•••••		
Total Revenue (excluding cap		ons)	2	50 549	58 937	51 498	81 680	-	-	94 664	-	-

Table 13 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

# Vulamehlo Municipality

KZN211 Vulamehlo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

KZNZTI VUIAMENIO - SUP	- Supporting Table SA5 Reconciliation			TDP Strategi	c objectives	and budget	(operating e	xpenalture)		2045/47	ladious Torres	
Strategic Objective	Goal	Goal		2011/12	2012/13	2013/14	Cu	rrent Year 2014	/15		ledium Term R	
		Code	Ref	Audited	Audited	Audited	Original	Adjusted	Full Year		nditure Frame Budget Year	
R thousand				Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Institutional Transformation and							3	- J				
Organisational Development												
Basic Service delivery and				9 175	11 166	3 809				23 949	25 386	26 909
infrastructure Development												
Local economic Development										8 439	8 945	9 482
Financial Viabilty and				26 222	37 225	40 430				25 941	27 498	29 148
Management												
Good Governance and Public										24 495	25 964	27 522
Participation												
Municipal transformation and				5 280	6 665	6 684				9 637	10 216	10 828
institutional development												
Allocations to other prioritie	25											
Total Expenditure	, J		1	40 676	55 056	50 923		-		92 461	98 009	103 890
rotal Expellutiule			'	40 070	33 030	30 723		_	_	72 401	70 009	103 090

# Table 14 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

KZN211 Vulamehlo - Sup	porting Table SA6 Recor		on c	of IDP strateg	jic objective	s and budge	t (capital exp	enditure)				
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14		rrent Year 2014	p	Expe	ledium Term R nditure Frame	work
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Institutional Transformation and		Α										
Organisational Development												
Basic Service delivery and		В										
infrastructure Development		D										
ililiasiluciule bevelopilielit												
Local economic Development		С										
Financial Viabilty and		D										
Management												
		_										
Good Governance and Public Participation		Ε										
F анистрация												
Municipal transformation and		F										
institutional development												
· ·												
		G										
		Н										
		ı										
		J										
		J										
		К										
		L										
		М										
		N										
		0										
		J										
		Р										
Allocations to other prioritie	es .		3									
Total Capital Expenditure			1	-	-	-	-	-	-	-	-	_

### Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- 1. Planning (setting goals, objectives, targets and benchmarks);
- 2. Monitoring (regular monitoring and checking on the progress against plan);
- 3. Measurement (indicators of success);
- 4. Review (identifying areas requiring change and improvement);
- 5. Reporting (what information, to whom, from whom, how often and for what purpose); and
- 6. Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury:

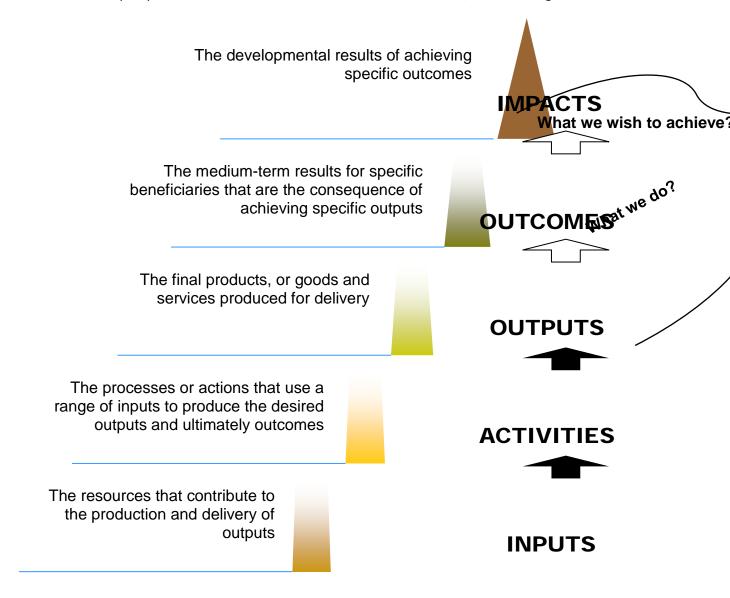


Figure 1 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

 Table 15
 MBRR Table SA7 - Measurable performance objectives

KZN211 Vulamehlo - Supporting Table SA7 Measureable performance objectives

KZN211 Vulamehlo - Supporting Table	SA7 Measureable per	formance ob	jectives							
Description	Unit of measurement	2011/12	2012/13	2013/14	Cu	rrent Year 2014	1/15		ledium Term F nditure Frame	
Description	Office of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - vote name Function 1 - (name) Sub-function 1 - (name) Insert measure/s description					J	J				
Sub-function 2 - (name) Insert measure/s description	***************************************		***************************************							
Sub-function 3 - (name) Insert measure/s description										
Function 2 - (name) Sub-function 1 - (name) Insert measure/s description										
Sub-function 2 - (name) Insert measure/s description										
Sub-function 3 - (name) Insert measure/s description										
Vote 2 - vote name Function 1 - (name) Sub-function 1 - (name) Insert measure/s description										
Sub-function 2 - (name) Insert measure/s description										
Sub-function 3 - (name) Insert measure/s description										
Function 2 - (name) Sub-function 1 - (name) Insert measure/s description										
Sub-function 2 - (name) Insert measure/s description										
Sub-function 3 - (name) Insert measure/s description										
Vote 3 - vote name Function 1 - (name) Sub-function 1 - (name) Insert measure/s description										
Sub-function 2 - (name) Insert measure/s description										
Sub-function 3 - (name) Insert measure/s description										
Function 2 - (name) Sub-function 1 - (name) Insert measure/s description										
Sub-function 2 - (name) Insert measure/s description										
Sub-function 3 - (name) Insert measure/s description										
And so on for the rest of the Votes										

- Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
   Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN211 Vulamehlo - Entities measurea	ible performance obje	ctives								
Description	Unit of measurement	2011/12	2012/13	2013/14	Cu	rrent Year 2014	1/15		ledium Term F nditure Frame	
5 csa (p.10).	Cint or mousur onton	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										

The following table sets out the municipalities main performance objectives and benchmarks for the 2012/13 MTREF.

Table 16 MBRR Table SA8 - Performance indicators and benchmarks

		2011/12	2012/13	2013/14		Current Y	ear 2014/15		I	edium Term f nditure Frame	
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-3.8%	3.6%	1.4%	0.5%	3.2%	0.0%	0.0%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	-77.2%	67.8%	24.3%	5.3%	17.2%	0.0%	0.0%	4.2%	4.3%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital	•										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	398.0%	368.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.1	1.2	1.7	5.4	7.5	-	-	1.2	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 day s/current liabilities	1.1	1.2	1.7	5.4	7.5	-	-	1.2	1.2	1.2
Liquidity Ratio Revenue Management	Monetary Assets/Current Liabilities	0.6	0.8	0.8	3.9	5.6	-	-	1.0	1.0	1.0
Annual Debtors Collection Rate (Payment	Last 12 Mths Receipts/Last 12 Mths		49.0%	79.1%	49.6%	2308.9%	75.0%	0.0%	0.0%	54.0%	54.0%
Level %)	Billing										
Current Debtors Collection Rate (Cash		42.6%	57.9%	49.6%	2264.1%	75.0%	0.0%	0.0%	54.0%	54.0%	54.0%
receipts % of Ratepayer & Other revenue) Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.2%	14.7%	18.8%	9.4%	10.6%	0.0%	0.0%	1.7%	1.7%	1.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management	Social S 12 months on										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		17.5%	33.4%	58.2%	16.3%	59.7%	0.0%	0.0%	6.3%	2.9%	2.1%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units										
	purchased and generated										
	Total Volume Losses (kt)	•									
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units										
	purchased and generated										
Employ ee costs	Employee costs/(Total Revenue - capital revenue)	31.5%	28.2%	31.6%	28.8%	24.3%	0.0%	0.0%	25.0%	27.2%	28.3%
Remuneration	Total remuneration/(Total Revenue -	47.9%	38.4%	19.3%	38.2%	32.2%	0.0%		33.6%	36.3%	37.8%
Repairs & Maintenance	capital revenue) R&M/(Total Revenue excluding capital	0.0%	0.0%	0.0%	0.0%	7.6%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	revenue) FC&D/(Total Revenue - capital revenue)	17.5%	20.9%	32.5%	13.7%	16.5%	0.0%	0.0%	15.2%	16.4%	17.1%
IDP regulation financial viability indicators											
i. Debt cov erage	(Total Operating Revenue - Operating Grants)/Debt service payments due	0.9	2.1	-	2.9	2.9	2.9	-	4.5	4.7	4.8
ii.O/S Service Debtors to Revenue	within financial year) Total outstanding service debtors/annual	164.4%	336.8%	358.5%	236.5%	315.3%	0.0%	0.0%	51.6%	50.4%	48.2%
iii. Cost cov erage	revenue received for services (Available cash + Investments)/monthly	1.8	4.6	2.9	2.9	0.7	-	-	16.0	43.0	56.0
	fix ed operational expenditure		L			l		l	J	8	I

## Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Credit control and debt collection procedures/policies

The 2015/16 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 54 per cent on current billings. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the municipality's cash levels.

### **Asset Management policy**

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure.

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

### **Supply Chain Management Policy**

The Supply Chain Management Policy was adopted by Council in April 2014.

### **Review of Budget Policy**

The Budget Policy is currently under review and will be tabled together with the budget on 30 May 2015. The Budget Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

### **Cash Management and Investment Policy**

The aim of the policy is to ensure that the Municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduces time frames to achieve certain benchmarks.

### **Tariff Policies**

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service

delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation.

### **Overview of budget assumptions**

### External factors

Domestically, a majority of our community is unemployed, which 66 per cent of the population. With economic development we will expect a small growth of employed people of about 2.1% within the 2014/15 financial year.

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2015/16 MTREF:

- 1. National Government macro economic targets;
- 2. The general inflationary outlook and the impact on Municipality's residents and businesses;
- 3. The impact of municipal cost drivers;
- 4. The increase in the cost of remuneration.

#### Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage (54 per cent) of annual billings. Cash flow is assumed to be 54 per cent of billings. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### Salary increases

The Salary and Wages Collective Agreement for the period 1 July 2012 to 30 June 2015 has ended. The South African Local Government Association issued a press release on 03 March 2015 indicating that in table the following offer for salaries and wages increase:

- 2015/16 Financial Year- 4.4 per cent (Inflation link)
- 2016/17 and 2017/18 Financial Years- inflation related increase plus additional 0.25 per cent

### Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- 1. Creating jobs;
- 2. Infrastructure development;
- 3. Enhancing education and skill development;
- 4. Improving Health services;
- 5. Rural development and agriculture; and
- 6. Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

## **Overview of budget funding**

Medium Term revenue

Vulamehlo Municipality mainly depends on government grants and subsidies.

Investment revenue contributes 1 per cent to the revenue base of the municipality with a budget allocation of R650 000, R700 000 and R750 000 for the respective three financial years of the 2014/15 MTREF. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

# The tables below provide d investment information and investment particulars by maturity. Table 17 MBRR SA15 – Detail Investment Information

KZN211 Vulamehlo - Supporting Table SA15 Investment particulars by type

invesiment type		2011/12	2012/13	2013/14	Cu	rrent Year 201	<b>U</b> 15		ledium Term F anditure Frame	
mivesman type	Ref	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
		Outcom e	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
R thousand										
Parent in unicipality										
Securities - National Government										
Listed Corporate Bonds			-							
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	_	_	-	_	<u> </u>	_	_	_	_
Enlities										
Securifies - National Government										
Listed Corporate Bonds										
Deposits - Bank			-							
Deposits - Putilic Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Enfities sub-total		_	_	_	_	_	_	_	-	_
Consolidated total:	-	_	_	_	_	_	_	_	_	_

KZNZ11 Volume lalo - Supporting Table:	SA16 I	investment partic	plans by male sily											
Investments by Maharily	Rd	Period of Investment	Type of Investment	Capital Gamerton (Yeef Mo)	Variable or Food interest rule	inhund Kabı 3	Commission Paid (Cando)	Commission Recipient	Espiry date of investment	Opaning belonce	laborel to bu realised	Period / Promobero Willedownol (4)	lawardan and Top Up	Closing Balanca
Name of inclination & investment D	1	Yrefitonile											*	
Parent municipality														
Standard Bank 32 Days			32 Days	no	No	5.00%	0	0		3 606	186	-		3 RB
Municipality emb-total  Entition										3 606		-	_	3 AB
														- - - - - -
Entities on b-total	[									_		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									3 606		-	-	3 AB

Table 18 MBRR SA16 – Investment particulars by maturity

# Medium-term outlook: capital revenue

The Municipality's capital budget is funded by the Municipal Infrastructure Grant and the surplus for Equitable share.

The Municipal Infrastructure Grant for the MTERF is R17.9million, R18.7 million and R19.3 million for respective years.

## Table19 MBRR Table SA 18 - Capital transfers and grant receipts

KZN211 Vulamehlo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	/15		ledium Term R nditure Frame	
D. Harrand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		33 063	42 666	-	57 391	59 058	59 058	76 532	74 661	75 90
Local Government Equitable Share		28 773	35 481		48 657	48 657	48 657	62 870	63 294	61 52
Finance Management		1 500	1 384		1 800	1 800	1 800	1 875	2 010	2 34
Municipal Systems Improvement		790	801		934	934	934	930	957	1 03
Integrated National Electrification Programme EPWP Incentive		2 000	5 000		5 000 1 000	6 667 1 000	6 667 1 000	8 000 1 000	8 400	11 00
Democation Transition Grant								1 857		
									_	_
Provincial Government:		-	-	-	-	-	-	_	-	-
Disaster Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	_
[insert description]										
Total Operating Transfers and Grants	5	33 063	42 666	-	57 391	59 058	59 058	76 532	74 661	75 90
Capital Transfers and Grants										
National Government:		-	-	-	17 999	19 048	19 048	38 560	49 145	20 02
Municipal Infrastructure Grant (MIG)					17 999	17 999	17 999	18 560	19 145	20 02:
Disaster Recovery Grant						1 049	1 049	20 000	30 000	-
Provincial Government:		-	-	-	-	-	-	8 000	-	-
Missification programme Grant								8 000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	17 999	19 048	19 048	46 560	49 145	20 02
TOTAL RECEIPTS OF TRANSFERS & GRANTS		33 063	42 666	-	75 390	78 106	78 106	123 092	123 806	95 92

### **Cash Flow Management**

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

1. Clear separation of receipts and payments within each cash flow category;

- 2. Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue., and
- 3. Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

### Table 20 MBRR Table A7 - Budget cash flow statement

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			ledium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
k inousanu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		634	1 056	1 110	7 918	1 676			1 253	1 330	1 411
Service charges		-	-	-	42 676	-			-	-	-
Other revenue		320	506	396	23 614	9 097			382	305	273
Gov ernment - operating	1	32 155	51 731	37 727	300	60 107			76 532	74 661	75 901
Gov ernment - capital	1	15 741	11 568	21 799		17 999			46 560	49 145	20 022
Interest		221	482	856		650			700	750	750
Dividends		-							-	-	-
Payments											
Suppliers and employees		(35 572)	(42 185)	(45 542)	(44 179)	(75 196)			(26 520)	(28 788)	(30 473)
Finance charges		(411)	(330)	(299)	(360)	(1 135)			-	-	-
Transfers and Grants	1	-	-	-					-	-	-
NET CASH FROM/(USED) OPERATING ACTIVIT	IES	13 088	22 827	16 047	29 970	13 197	-	-	98 907	97 402	67 884
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	808	33	-				-	_	-
Decrease (Increase) in non-current debtors		-			_				-	_	-
Decrease (increase) other non-current receiv able	es	94	387	_	1 000				-	_	_
Decrease (increase) in non-current investments		_			(6 000)				-	_	_
Payments					ì						
Capital assets		(16 997)	(13 852)	(19 539)	(23 614)	(17 733)			(19 030)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITI	ĖS	(16 903)	(12 656)	(19 506)	(28 614)	(17 733)	-	-	(19 030)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		_			(744)				_	_	_
Borrowing long term/refinancing		_			1 000				_	_	_
Increase (decrease) in consumer deposits		_							_	_	_
Payments											
Repayment of borrowing		1 976	(1 660)	(548)		(1 504)			-	_	_
NET CASH FROM/(USED) FINANCING ACTIVIT	İES	1 976	(1 660)	(548)	256	(1 504)	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(1 838)	8 511	(4 007)	1 611	(6 040)	-	-	79 877	97 402	67 884
Cash/cash equivalents at the year begin:	2	6 107	4 269	12 780	8 373	8 773			2 733	82 610	180 013
Cash/cash equivalents at the year end:	2	4 269	12 780	8 773	9 984	2 733	-	-	82 610	180 013	247 897

## **Cash Backed Reserves/Accumulated Surplus Reconciliation**

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

1. What are the predicted cash and investments that are available at the end of the budget year?

- 2. How are those funds used?
- 3. What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 21 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

KZN211 Vulamehlo - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term R Inditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R tilousaliu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2015/16	+1 2016/17	+2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	4 269	12 780	8 773	9 984	2 733	-	-	82 610	180 013	247 897
Other current investments > 90 days		-	-	-	6 180	20 325	-	-	(73 438)	(170 763)	(238 701)
Non current assets - Investments	1	-	-	-	-	_	-	-	-	-	-
Cash and investments available:		4 269	12 780	8 773	16 164	23 059	-	-	9 173	9 250	9 196
Application of cash and investments											
Unspent conditional transfers		2 981	10 156	3 113	1 000	1 000	-	-	3 160	3 160	3 160
Unspent borrowing		-	-	-	- 1	-	-		-	-	-
Statutory requirements	2	-									
Other working capital requirements	3	(938)	(405)	(111)	(77 150)	(4 203)	-	-	4 365	4 384	4 394
Other provisions		1 121									
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-									
Total Application of cash and investments:		3 165	9 751	3 002	(76 150)	(3 203)	-	-	7 525	7 544	7 554
Surplus(shortfall)		1 104	3 029	5 771	92 314	26 262	-	-	1 647	1 705	1 641

### **Funding compliance measurement**

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to

which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

# Table 22 MBRR SA10 – Funding compliance measurement

KZN211 Vulamehlo Supporting Table SA10 Funding measurement

Description	МҒМА	Ref	2011/12	2012/13	2013/14		Current Ye	ar 2014/15			ledium Term F nditure Frame	
Безеприон	section	Itti	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 269	12 780	8 773	9 984	2 733	-	-	82 610	180 013	247 897
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 104	3 029	5 771	92 314	26 262	-	-	1 647	1 705	1 641
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	4.6	2.9	2.9	0.7	-	-	16.0	43.0	56.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	9 861	4 002	8 520	14 333	12 187	(29 633)	-	31 830	42 544	9 736
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	16.7%	16.6%	(6.1%)	(6.0%)	(106.0%)	(6.0%)	(2.2%)	0.1%	0.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	52.8%	67.0%	57.2%	1315.8%	73.1%	0.0%	0.0%	60.5%	59.1%	58.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	16.4%	71.5%	2.8%	89.5%	89.5%	0.0%	0.0%	104.1%	104.0%	103.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	75.5%	0.0%	0.0%	100.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	147.0%	31.5%	(33.1%)	33.3%	(100.0%)	0.0%	(83.1%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(61.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renew al % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## Table 23 MBRR SA19 - Expenditure on transfers and grant programmes

KZN211 Vulamehlo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	1/15		ledium Term R nditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
R thousand		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants	ž									
National Government:		33 063	42 666	_	57 391	59 058	59 058	76 532	74 661	75 90
Local Government Equitable Share		28 773	35 481		48 657	48 657	48 657	62 870	63 294	61 52
Finance Management		1 500	1 384		1 800	1 800	1 800	1 875	2 010	2 34
Municipal Systems Improvement		790	801		934	934	934	930	957	10
Integrated National Electrification Programme EPWP Incentive		2 000	5 000		5 000 1 000	6 667 1 000	6 667 1 000	8 000 1 000	8 400	11 0
EFWF III.Ceiliive					1 000	1 000	1 000	1 000		
Democation Transition Grant								1 857	-	-
Provincial Government:		-	-	_	_	1 049	1 049	_	-	
Disaster Grant						1 049	1 049			
District Municipality:		-	-	_	-	-	-	-	-	
[insert description]										
Other grant providers:		-	-	-	_	-	-	_	-	
[insert description]										
Total operating expenditure of Transfers and (	Grants	33 063	42 666	-	57 391	60 107	60 107	76 532	74 661	75 9
Capital expenditure of Transfers and Grants										
National Government:		_	_	_	17 999	17 999	17 999	38 560	49 145	20 0
Municipal Infrastructure Grant (MIG)					17 999	17 999	17 999	18 560	19 145	20 02
Disaster Recovery Grant								20 000	30 000	
Provincial Government:			_			_	-	8 000	-	
Missification programme Grant		-	_	_	_	_	-	8 000	_	
District Municipality:		_	_	_	_	_	_	_	_	
[insert description]										
Other grant providers:		_	_	_	_		-	_	_	
[insert description]		-	-	_	_	_	-	_	-	-
Total capital expenditure of Transfers and Gra	nts	-	-		17 999	17 999	17 999	46 560	49 145	20 0:
TOTAL EXPENDITURE OF TRANSFERS AND G	D V VI.	33 063	42 666	_	75 390	78 106	78 106	123 092	123 806	95 9

# Table 24 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Oberation transfers and arrants:  Balance unspent at beginning of the year Current year recipits Conditions will be methal transferred to revenue Conditions will be methal transferred	KZN211 Vulamehlo - Supporting Table SA2	20 Re	econciliation	of transfers	, grant receip	ots and unsp	ent funds				
R housand  Outcome  Outcome  Doubget and pranses and grants: National Government: Balance unspend a beginning of the year Current year receipts Conditions nut - transferred to revenue Conditions and - transferred to revenue Conditions sall be be met - transferred to labilities District Manifopatity: Balance unspend a beginning of the year Current year receipts Conditions sall be be met - transferred to labilities District Manifopatity: Balance unspend a beginning of the year Current year receipts Conditions sall be be met - transferred to labilities District Manifopatity: Balance unspend a beginning of the year Current year receipts Conditions met - transferred to revenue Conditions sall be met - transferred to labilities Conditions met - transferred to revenue Conditions sall be met - transferred to labilities Conditions sall be met - transferred to revenue Conditions sall be met - transferred to labilities Conditions sall be met - transferred to labilities Conditions sall be met - transferred to revenue Conditions sall be be met - transferred to labilities Conditions sall be met - transferred to revenue Conditions sall be be met - transferred to labilities Conditions sall be met - transferred to labilities Co	Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	1/15	l		
Operating transfers and grants:  National Covernment:  Balance unspeat a beginning of the year Current year receipts Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Provincial Covernment:  Balance unspeat a beginning of the year Current year receipts Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities District Municipality:  Balance unspeat a beginning of the year Current year receipts Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred to revenue Conditions still be mel - transferred to leabilities Conditions mel - transferred	D thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
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Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Conditions met - transferred to liabilities Total capital transfers and grants revenue  Total capital transfers and grants - CTBM  2											
Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities District Municipality: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions still to be met - transferred to liabilities Conditions met - transferred to revenue Conditions still to be met - transferred to revenue Conditions still to be met - transferred to liabilities Total capital transfers and grants revenue  Total capital transfers and grants - CTBM  2											
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  District Municipality: Balance unspent at beginning of the year Current year receipts  Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants revenue  Total capital transfers and grants - CTBM  2											
Conditions still to be met - transferred to liabilities District Municipality: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Conditions met - transferred to revenue Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants revenue  1											
District Municipality: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to revenue Conditions still to be met - transferred to revenue Conditions still to be met - transferred to revenue Conditions still to be met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants revenue  1									_	_	
Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Conditions still to be met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants revenue  Total capital transfers and Grants REVENUE  TOTAL TRANSFERS AND GRANTS REVENUE  Balance unspent at beginning of the year Current year receipts Conditions met - transferred to liabilities Conditions met - transferred to revenue Conditions met - transferred to revenue Conditions met - transferred to revenue Conditions met - transferred to liabilities Conditions met - transferred to revenue Conditions m											
Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers: Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants - CTBM  2											
Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities Other grant providers:  Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants - CTBM  2											
Conditions still to be met - transferred to liabilities Other grant providers:  Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions met - transferred to liabilities  Total capital transfers and grants - CTBM  2			-	_	_	_	_	-	_	_	_
Balance unspent at beginning of the year Current year receipts Conditions met - transferred to revenue Conditions still to be met - transferred to liabilities  Total capital transfers and grants - CTBM  2	Conditions still to be met - transferred to liabilities										
Current year receipts         Conditions met - transferred to revenue         -											
Conditions met - transferred to revenue     -   -   -   -   -   -   -   -   -	Balance unspent at beginning of the year										
Conditions still to be met - transferred to liabilities         6         8         8         8         8         8         8         8         8         8         8         8         8         8         9											
Total capital transfers and grants revenue         -			-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM         2         -	Conditions still to be met - transferred to liabilities										
TOTAL TRANSFERS AND GRANTS REVENUE	Total capital transfers and grants revenue		-	-	-	-	-	-	_	-	-
	Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	_	_	-
TOTAL TRANSPORTED BY TOTAL TRANSPORTED BY THE TOTAL TRANSPORTED BY THE TRANSPORTED BY THE TRANSPORTED BY THE T	TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

# **Councillor and employee benefits**

Table 25 MBRR SA22 - Summary of councillor and staff benefits

KZN211 Vulamehlo - Supporting Table S	A22	Summary co	uncillor and	staff benefit	S					
Summary of Employee and Councillor	Ref	2011/12	2012/13	2013/14	Ċui	rrent Year 2014	1/15	2015/16 N	ledium Term F	Revenue &
remuneration	Kei	2011/12	2012/13	2013/14	Cui	irent real 2012	H 10	Expe	nditure Frame	ework
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
N tilousanu		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
	1	A	В	С	D	E	F	G	Н	ı
Councillors (Political Office Bearers plus Other	<u>er)</u>	F (00	E 154	/ //0	2 207	2 207	2 207	2.0/0	4 100	4 440
Basic Salaries and Wages Pension and UIF Contributions		5 609	5 154	6 669	3 307 827	3 307 827	3 307 827	3 969 992	4 199 1 050	4 442 1 111
Medical Aid Contributions					021	021	021	772		_
Motor Vehicle Allowance					1 378	1 378	1 378	1 654	1 750	1 851
Cellphone Allowance					417	417	417	417	442	467
Housing Allowances									-	-
Other benefits and allowances					72	72	72	72	76	81
Sub Total - Councillors	١.	5 609	5 154	6 669	6 002	6 002	6 002	7 104	7 516	7 952
% increase	4		(8.1%)	29.4%	(10.0%)	-	-	18.4%	5.8%	5.8%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 116	1 323	1 588	3 407	3 407	3 407	3 466	3 667	3 880
Pension and UIF Contributions			166	426	174	174 37	174 37	170	180	191
Medical Aid Contributions Overtime					37	3/	31		_	_
Performance Bonus		200								
Motor Vehicle Allowance	3	200	1 105	699	36	36	36	37	39	42
Cellphone Allow ance	3							36	38	40
Housing Allowances	3				26	26	26	26	28	29
Other benefits and allowances	3								-	-
Payments in lieu of leave									-	-
Long service awards	١.								-	-
Post-retirement benefit obligations	6	2 316	2 593	2 712	3 680	3 680	3 680	3 736	3 952	- 4 182
Sub Total - Senior Managers of Municipality % increase	4	2 310	12.0%	4.6%	35.7%	3 000	3 000	1.5%	5.8%	5.8%
	1		12.070	4.070	33.170	_	_	1.370	3.0%	3.070
Other Municipal Staff		7.750	0.047		10.000	10.000	10.000	44 505	40.470	10.070
Basic Salaries and Wages Pension and UIF Contributions		7 652 286	8 367 487		10 203 1 701	10 203 1 701	10 203 1 701	11 505 1 839	12 173 1 945	12 879 2 058
Medical Aid Contributions		200	502		551	551	551	618	654	692
Overtime			302		206	206	206	206	218	231
Performance Bonus		447			845	845	845	200	-	-
Motor Vehicle Allowance	3	376	202		528	528	528	528	559	591
Cellphone Allowance	3				58	58	58	58	61	64
Housing Allowances	3		215		6	6	6	6	6	6
Other benefits and allowances	3		708		385	385	385		-	-
Payments in lieu of leave					170	170	170		-	-
Long service awards								1 238	- 1 310	1 386
Post-retirement benefit obligations Sub Total - Other Municipal Staff	6	8 762	10 482	_	14 652	14 652	14 652	15 998	16 925	17 907
% increase	4	0 702	19.6%	(100.0%)	14 032	14 052	14 052	9.2%	5.8%	5.8%
Total Parent Municipality	<del> </del>	16 687	18 228	9 381	24 333	24 333	24 333	26 837	28 394	30 041
Total Parent Municipality	-	10 087	9.2%	(48.5%)	159.4%	24 333	24 333	10.3%	5.8%	5.8%
Daniel March and of Faliking			7.270	(10.070)	107.170			10.070	0.070	0.070
Board Members of Entities  Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees Payments in lieu of leav e										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	_	-	-	_	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances Payments in lieu of leave	5									
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-		-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
<u> </u>								l	8	I

Table 26 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

KZN211 Vulamehlo - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

KZN211 Vulamehlo - Supporting Table SA23 Salar	9			Contributions		Performance	In-kind	Total
Disclosure of Salaries, Allowances & Benefits 1.	Ref		,			Bonuses	benefits	Package
		No.						
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	365 570	243 714	24 468			633 752
Chief Whip		1	175 930	117 287	24 468			317 685
Executive Mayor		1	456 963	304 642	24 468			786 073
Deputy Executive Mayor		1	365 570	243 714	24 468			633 752
Ex ecutiv e Committee	-	2	685 446	456 964	48 936			1 191 346
Total for all other councillors	9	14	1 919 239	1 279 493	342 552			3 541 284
Total Councillors	8	20	3 968 719	2 645 814	489 360			7 103 893
	T							
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	981 975	213 621				1 195 596
Chief Finance Officer		1	843 702		19 785			863 487
Technical Director		1	843 702		18 000			861 702
General Manager: Corporate Services		1	796 829	9 753				806 582
·								-
								-
List of each offical with packages >= senior manager								
								-
								-
								-
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
Total Senior Managers of the Municipality	8,10	4	3 466 208	223 374	37 785	-		3 727 367
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal or this -	0.10							-
Total for municipal entities	8,10		-	_	-	-		_
TOTAL COST OF COUNCILLOR, DIRECTOR and	+							
	10	24	7 434 927	2 869 188	527 145	-		10 831 260
EXECUTIVE REMUNERATION								

# Table 27 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	Ref		2013/14		Cur	rent Year 201	4/15	Bu	dget Year 201!	5/16
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		20	5	5	20	5	15	20	5	15
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	-	4	4	-	4	4	-	4
Other Managers	7	5	4	1	5	4	1	6	6	-
Professionals		22	16	6	22	16	6	26	18	8
Finance		10	6	4	11	6	5	13	8	5
Spatial/town planning					1	1	-	1	-	1
Information Technology		1	1	-	1	1		1	1	
Roads		4	2	2	2	1	1	3	1	2
Electricity										
Water										
Sanitation										
Refuse										
Other		7	7	-	7	7	-	8	8	-
Technicians		3	2	1	2	1	1	3	1	2
Finance										
Spatial/town planning										
Information Technology										
Roads		3	2	1	2	1	1	3	1	2
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		13	10	3	14	10	4	14	11	3
Service and sales workers		6	6		15	15	_	15	15	-
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		1	1	-	2	2	_	2	2	-
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	74	44	20	84	53	31	90	58	32
% increase					13.5%	20.5%	55.0%	7.1%	9.4%	3.2%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									
numan resources personner neaucount	0, 10	1								

Monthly targets for revenue, expenditure and cash flow

Table 28 MBRR SA25 - Budgeted monthly revenue and expenditure

# Vulamehlo Municipality

KZN211 Vulamehlo - Supporting Table SA25 Budgeted monthly revenue and expenditure

KZN211 Vulamehlo - Supporting Table S	AZ5	Buagetea i	nonthly rev	enue and e	xpenaiture	!								Madison To	. Daver '	I Francis -114
Description	Ref						Budget Ye	ar 2015/16						Medium Term	n Revenue and	I Expenditure
· ·		***************************************					,								Framework	·
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year	
		,						,						2015/16	+1 2016/17	+2 2017/18
Revenue By Source																
Property rates		193	193	193	193	193	193	193	193	193	193	193	193	2 320	2 462	2 613
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													-	-	-	_
Service charges - water revenue													-	-	-	_
Service charges - sanitation revenue Service charges - refuse revenue													-	-	-	_
Service charges - refuse revenue  Service charges - other													-	_	_	_
Rental of facilities and equipment		25	25	25	25	25	25	25	25	25	25	25	- 25	297	220	188
Interest earned - external investments		58	58	58	58	58	58	58	58	58	58	58	58	700	750	750
Interest earned - outstanding debtors		30	30	30	30	30	30	30	30	30	50	30	_	700	,50	750
Dividends received													_	_	_	_
Fines													_	_	_	_
Licences and permits													-	-	-	_
Agency services													-	_	-	_
Transfers recognised - operational		6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	6 378	76 532	74 661	75 901
Other revenue		7	7	7	7	7	7	7	7	7	7	7	7	85	85	85
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and	cont	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	79 934	78 178	79 537
Expenditure By Type																
Employ ee related costs													20 017	20 017	21 248	22 491
Remuneration of councillors													7 104	7 104	7 541	7 982
Debt impairment													2 416	2 416	2 561	2 714
Depreciation & asset impairment													11 979	11 979	12 698	13 460
Finance charges													144	144	152	161
Bulk purchases													-	-	-	_
Other materials													-	-	-	-
Contracted services													3 869	3 869	4 101	4 347
Transfers and grants													14 722	14 722	-	-
Other expenditure													34 414	34 414	36 479	38 668
Loss on disposal of PPE													-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	94 664	94 664	84 779	89 823
Surplus/(Deficit)		6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	(88 003)	(14 730)	(6 601)	(10 286)
Transfers recognised - capital													46 560	46 560	49 145	20 022
Contributions recognised - capital													-	-	-	-
Contributed assets							***************************************					***************************************	-	_	-	
Surplus/(Deficit) after capital transfers &		6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	(41 443)	31 830	42 544	9 736
contributions		0.				01	2 201	1 101		- 10.			()	1. 300	311	. 700
Tax ation													-	-	-	-
Attributable to minorities													-	-	-	_
Share of surplus/ (deficit) of associate	<u> </u>												-	-	-	_
		0.001	0.001	0.001	0.001	0.001	5.551	0.001	0.001	0.001	0.001	0.001	(11 110)	51 555	12 511	D [7

Table 29 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

KZN211 Vulamehlo - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Ye	ar 2015/16						Medium Terr	n Revenue and Framework	d Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - COUNCIL		803	803	803	803	803	803	803	803	803	803	803	803	9 637	10 216	10 828
Vote 2 - MUNICIPAL MANAGER		608	608	608	608	608	608	608	608	608	608	608	608	7 295	7 732	8 196
Vote 3 - BUDGET AND TREASURY OFFICE		1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	14 008	14 848	15 739
Vote 4 - CORPORATE SERVICES		2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	25 045	26 547	28 140
Vote 5 - TECHNICAL SERVICES		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 949	25 386	26 909
Vote 6 - [NAME OF VOTE 6]													_	_		
Vote 7 - [NAME OF VOTE 7]													_	_	_	_
Vote 8 - [NAME OF VOTE 8]													_	_	_	_
Vote 9 - [NAME OF VOTE 9]													_	_	_	_
Vote 10 - [NAME OF VOTE 10]													_		_	_
Vote 11 - [NAME OF VOTE 11]													_			
Vote 12 - [NAME OF VOTE 11]													_	_	_	_
													_	_	_	_
Vote 13 - [NAME OF VOTE 13]													_	_	_	_
Vote 14 - [NAME OF VOTE 14]													_	_	_	_
Vote 15 - [NAME OF VOTE 15]													_	_	_	
Total Revenue by Vote		6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	79 934	84 730	89 814
Expenditure by Vote to be appropriated																
Vote 1 - COUNCIL		803	803	803	803	803	803	803	803	803	803	803	803	9 637	10 216	10 828
Vote 2 - MUNICIPAL MANAGER		703	703	703	703	703	703	703	703	703	703	703	703	8 439	8 945	9 482
Vote 3 - BUDGET AND TREASURY OFFICE		2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	25 941	27 498	29 148
Vote 4 - CORPORATE SERVICES		2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	2 041	24 495	25 964	27 522
Vote 5 - TECHNICAL SERVICES		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 949	25 386	8
Vote 6 - [NAME OF VOTE 6]													_	_	_	_
Vote 7 - [NAME OF VOTE 7]													_	_	_	_
Vote 8 - [NAME OF VOTE 8]													_	_	_	_
Vote 9 - [NAME OF VOTE 9]													_	_	_	_
Vote 10 - [NAME OF VOTE 10]													_	_	_	_
Vote 11 - [NAME OF VOTE 11]													_	_	_	_
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]													_	_	_	_
Vote 14 - [NAME OF VOTE 14]													_	_	_	_
													_	_	_	_
Vote 15 - [NAME OF VOTE 15]														-	_	_
Total Expenditure by Vote		7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	92 461	98 009	103 890
Surplus/(Deficit) before assoc.		(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(12 527)	(13 279)	(14 076)
Taxation													_	_	-	-
Attributable to minorities													_	-	_	_
Share of surplus/ (deficit) of associate													_	_	_	_
Surplus/(Deficit)	1	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(12 527)	(13 279)	(14 076)

KZN211 Vulamehlo - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref						Budget Ye	ear 2015/16						Medium Tern	n Revenue and	I Expenditure
Bescription	Ittoi						Duagerre	.ui 2010/10							Framework	
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665	4 665	55 985	59 344	62 904
Executive and council		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 932	17 948	19 025
Budget and treasury office		1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	14 008	14 848	15 739
Corporate services		2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	25 045	26 547	28 140
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 949	25 386	26 909
Planning and development													-	-	-	-
Road transport		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 949	25 386	26 909
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	_	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	_	_	-
Total Revenue - Standard		6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	6 661	79 934	84 730	89 814
Expenditure - Standard			0 0.2	0 0.2	0 0.2	0 0,2	0 0.2	0 0.2	0 0.2	0 0.2	0 0.2	0 0.2				
Governance and administration		5 709	5 709	5 709	5 709	5 709	5 709	5 709	5 709	5 709	5 709	5 709	5 709	68 512	72 623	76 980
Executive and council		1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	18 076	72 <b>623</b> 19 161	20 311
		2 162	2 162		2 162	2 162	3			2 162	2 162	2 162		25 941	27 498	20 311
Budget and treasury office		2 162		2 162			2 162	2 162	2 162 2 041	2 162			2 162		8	8
Corporate services			2 041	2 041	2 041	2 041	2 041	2 041			2 041	2 041	2 041	24 495	25 964	27 522
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	_	-	-
Community and social services													-	_	-	_
Sport and recreation													-	_	-	_
Public safety													-	_	-	_
Housing													-	_	-	_
Health		1.00/	1.00/	1.00/	1.00/	1.007	1.007	1.00/	1.00/	1.00/	1.00/	1.00/	4 100	- 2/ 152	- 27.704	
Economic and environmental services		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	4 199	26 152	27 721	29 384
Planning and development		1.00/	1 996	1 996	1 996	1 996	1.007	1 996	1.007	1.007	1.00/	1 996	- 4 199	- 26 152	- 27 721	- 29 384
Road transport		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	4 199	26 152		29 384
Environmental protection													_	_	-	_
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	_
Water													-	_	-	_
Waste water management													-	-	-	_
Waste management													-	-	-	_
何 <b>ッpeetexte</b> - Standard		7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	7 705	9 908	94 664	100 344	Pag@ 3651
Surplus/(Deficit) before assoc.		(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(3 247)	(14 730)	(15 614)	(16 551)
Chara of curplus / (deficit) of acceptate																
Share of surplus/ (deficit) of associate	-	4	(0.500)	/ :	/	/ :	/	/ :	/	/	(	(4.5.1)	- -	/-·	-	/
Surplus/(Deficit)	1	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(1 044)	(3 247)	(14 730)	(15 614)	(16 551)

KZN211 Vulamehlo - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref						Budget Ye	ear 2015/16						Medium Term	n Revenue and Framework	l Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated	1															
Vote 1 - COUNCIL													-	-	-	-
Vote 2 - MUNICIPAL MANAGER													-	-	-	-
Vote 3 - BUDGET AND TREASURY OFFICE													-	-	-	-
Vote 4 - CORPORATE SERVICES													-	-	-	-
Vote 5 - TECHNICAL SERVICES													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	_	_	_
Vote 12 - [NAME OF VOTE 12]													-	_	_	_
Vote 13 - [NAME OF VOTE 13]													-	_	_	_
Vote 14 - [NAME OF VOTE 14]													-	_	_	_
Vote 15 - [NAME OF VOTE 15]													-	_	_	_
Capital multi-year expenditure sub-total	2	_	-	_	_	-	-	-	-	-	-	_	-	_	-	-
Single-year expenditure to be appropriated																
Vote 1 - COUNCIL													-	-	-	-
Vote 2 - MUNICIPAL MANAGER			127										-	127	-	-
Vote 3 - BUDGET AND TREASURY OFFICE					44								-	44	-	-
Vote 4 - CORPORATE SERVICES		50		100		150	200		50				-	550	-	-
Vote 5 - TECHNICAL SERVICES			1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	18 310	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	_
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													_	-	_	_
Vote 11 - [NAME OF VOTE 11]													-	-	-	_
Vote 12 - [NAME OF VOTE 12]													_	_	-	_
Vote 13 - [NAME OF VOTE 13]													-	_	_	_
Vote 14 - [NAME OF VOTE 14]													-	_	_	_
Vote 15 - [NAME OF VOTE 15]													-	_	-	_
Capital single-year expenditure sub-total	2	50	1 791	1 765	1 708	1 815	1 865	1 665	1 715	1 665	1 665	1 665	1 665	19 030	-	-
Total Capital Expenditure	2	50	1 791	1 765	1 708	1 815	1 865	1 665	1 715	1 665	1 665	1 665	1 665	19 030	-	_

## Table 32 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

KZN211 Vulamehlo - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description Description	Ref			·	•		Budget Ye	ear 2015/16						Medium Term	Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
Governance and administration		200	44	177	-	200	-	-	-	-	-	-	100	720	-	-
Ex ecutive and council				127									-	127	-	-
Budget and treasury office			44										-	44	-	-
Corporate services		200		50		200							100	550	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	18 310	_	_
Planning and development			1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	1 665	18 310	-	-
Road transport													-	_	_	_
Environmental protection													-	_	_	_
Trading services		-	-	_	-	-	-	-	-	-	_	_	-	_	_	_
Electricity													-	_	_	_
Water													-	_	_	_
Waste water management													_	_	_	_
Waste management													_	_	_	_
Other													_	_	_	_
Total Capital Expenditure - Standard	2	200	1 708	1 841	1 665	1 865	1 665	1 665	1 665	1 665	1 665	1 665	1 765	19 030	-	-
Funded by:																
National Government		6 020				6 020				6 020			_	18 060		
Provincial Government		0 020				0 020				0 020			_	18 000	_	-
District Municipality													_	_	-	_
Other transfers and grants													-	-	_	-
Transfers recognised - capital		6 020			_	6 020	000000000000000000000000000000000000000			6 020	***************************************		-	18 060	_	-
Public contributions & donations		0 020	-	-	-	0 020	-	-	-	0 020	-	-	_	18 000	-	-
													_		-	-
Borrowing		070											-	070	-	-
Internally generated funds	-	970				/ 055							-	970	-	-
Total Capital Funding		6 990	-	-	-	6 020	-	-	-	6 020	-	-	-	19 030	-	_

Table 33 MBRR SA30 - Budgeted monthly cash flow

KZN211 Vulamehlo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	go		, 0001111011			Budget Ye	ar 2015/16						Medium Tern	n Revenue and Framework	Expenditure
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1		
Property rates	104	104	104	104	104	104	104	104	104	104	104	105	1 253	1 330	1 411
Property rates - penalties & collection charges												-			
Service charges - electricity revenue												-			
Service charges - water revenue												-			
Service charges - sanitation revenue												-			
Service charges - refuse revenue												-			
Service charges - other												-			
Rental of facilities and equipment	25	25	25	25	25	25	25	25	25	25	25	25	297	220	188
Interest earned - external investments	58	58	58	58	58	58	58	58	58	58	58	58	700	750	750
Interest earned - outstanding debtors												-			
Dividends received												-			
Fines												-			
Licences and permits												-			
Agency services												-			
Transfer receipts - operational												76 532	76 532	74 661	75 901
Other revenue												85	85	85	85
Cash Receipts by Source	187	187	187	187	187	187	187	187	187	187	187	76 805	78 867	77 046	78 335
Other Cash Flows by Source															
Transfer receipts - capital												46 560	46 560	49 145	20 022
Contributions recognised - capital & Contributed a	issets											-			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (Increase) in non-current debtors  Decrease (increase) other non-current receivable	e.											-			
Decrease (increase) in non-current investments	:3 											_			
Total Cash Receipts by Source	187	187	187	187	187	187	187	187	187	187	187	123 365	125 427	126 191	98 357
Cash Payments by Type													***************************************		
Employee related costs	1 494	2 987	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	19 416	21 248	22 491
Remuneration of councillors	546	1 093	546	546	546	546	546	546	546	546	546	546	7 104	7 541	7 982
Finance charges	540	1 073	540	340	540	540	340	540	340	340	340	J40 -	7 104	7 341	7 702
Bulk purchases - Electricity												-			
Bulk purchases - Water & Sewer												_			
Other materials												-			
Contracted services												_			
Transfers and grants - other municipalities												-			
												_			D ((
Transfers and grants - other  Other expenditure												_			Page 66
Cash Payments by Type	2 040	4 080	2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	2 040	26 520	28 788	30 473
Other Cash Flows/Payments by Type															
Capital assets												19 030	19 030		
Repay ment of borrowing												-			
Other Cash Flows/Payments												-			

### **Capital expenditure details**

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets. The capital budget does not cater for renewal of assets (which relates to 40% the capital budget must be for renewal of assets) as the municipal is still constructing infrastructure, but existing assets are maintained to be operational.

Table 34 MBRR SA 34a - Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	/15	l	ledium Term F	
R thousand	1	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	nditure Frame Budget Year	Budget Year
Capital expenditure on new assets by Asset C		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2015/16	+1 2016/17	+2 2017/18
Infrastructure		771	_	_	_	8 945	_	_	_	_
Infrastructure - Road transport		771		_		8 945	_	_	-	_
Roads, Pavements & Bridges		771				8 945				
Storm water		77.				0 7 10				
Infrastructure - Electricity		-	-	-	-	-	_	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		9 614	_	_	_	13 755	_	18 060	_	_
Parks & gardens		7 014				-		10 000		
Sportsfields & stadia						5 493		5 000		
Swimming pools						-				
Community halls		9 614				4 461		3 340		
Libraries Recreational facilities						_		7 020		
Fire, safety & emergency						-		7 020		
Security and policing						-				
Buses	7					-				
Clinics Museums & Art Galleries						-				
Cemeteries						_				
Social rental housing	8					-				
Other						3 801		2 700		
Haritaga accoto		_	_	_	_	_	_	_	_	_
Heritage assets Buildings		-	_	-	-	-	_	_	_	_
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development Other										
Otici										
Other assets		2 838	-	-	-	788	-	970	-	-
General vehicles	10	580				400		-		
Specialised vehicles Plant & equipment	10	- 2 141	-	-	-	-	-	-	-	-
Computers - hardware/equipment		2 141 74				48		122		
Furniture and other office equipment		44				20		96		
Abattoirs										
Markets										
Civic Land and Buildings Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other						320		753		
Agricultural assets		-	-	-	-	-	_	_	-	-
List sub-class										
								***************************************		
BIOIOGICAL ASSAIS			_		_			_		
[Type text]										Page 69
<u>Intangibles</u>		-	-	-	-	-	-	-	-	_
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	13 224	-	-	-	23 489	-	19 030	-	

Table 35 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

KZN211 Vulamehlo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Minimization   Security   Secur	KZN211 Vulamehlo - Supporting Table SA  Description	Ref	2011/12	2012/13	2013/14		rrent Year 2014			ledium Term R Inditure Frame	
Extractional of contenting assets by Asset Classifications  Afficiency County of the C	R thousand	1				-	-		Budget Year	Budget Year	
Internatival   South Register   South	Capital expenditure on renewal of existing asse	ts by				J					
Route-Autorities & Religios Stom water Robesturion Ficiality Georgiania Tossensiciona & Resizuation Store Lighting Tossensiciona & Resizuation Tossensiciona Tossensici	<u>Infrastructure</u>		_	-	-	_	-	-	_	-	-
Sommunity Parks Supress Sported States Sommunity Sports Supress Sported States Sp	Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
International Floridation Concession Thermosphere Anti-chaldren Short Spingling Prizational Floridation Short Spingling Prizational Floridation Short Spingling Prizational Floridation Short Spingling Prizational Floridation Michigan Short S											
Generation Street spiking Instruction - Water Dams & Recoverse Water profession Refestation Refestatio											
Transmitters of Recentation Street Justice Dums of Recentation Rec	1		-	-	-	-	-	-	-	-	-
Server Cypting Was practication Was prac											
Interstances - Water  James & Rescorols Water purification Association Interstances - Switchin Association Association Association Transportation Unstances - Chiefe Water Management Transportation Community Transportation Community Comm											
Daniel A Recencies Water particulare Reviculation Reviculation Reviculation Reviculation Reviculation Severape particulation Harbatzuture-Other Water Management Transportation Other Water Management Transportation John Severape particulation John Severap	1										
Metabolic Personal Community  Metabo			-	-	-	-	-	-	-	-	-
Processor Secretarion Recipitation Recipitat											
Intrinstructure - Carterion Personal Community Waste Management Transportation 2 Gas Ofter 3 3 Community Personal Suppliers Special Substitution Buildings Community Fire, salely & mergency Secretal Parallel Substitution Buildings Chris Muscures And Galbories Community Busines Busines Community Busines Busines Community Busines B	I										
Reference Ches Wass Management Transportation United Management Transportation Transportation Trans	Reticulation										
Secongs postication Intersection	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Initiasticulus - Olber Wisse Management Transportation Other 3 Community Parks & gardens Sportshelds & dandles Swimming pools Community hals Librations Recreational facilities Fire, salely & emergency Secury and policing Backs Social retail housing Other Other Misse assets Misseuris & Art Calleries Commissed & Gardens Other Specialised vehicles S	Reticulation										
Mission Management Vising portation Construction Construc	Sewerage purification										
Transportation	Infrastructure - Other		-	-	-	-	-	-	-	-	-
Gar Other Ot	Waste Management										
Community Parts & purions Spots letch & statia Swimming pools Community halls Libraries Recreational scalities Fire, safely, we mergency Socially and policing Buses Cometeries Social renal housing Oher University of the statistics Cometeries Social renal housing Oher Oher assets  Oher Social renal representation Completes Social renal mousing Oher Oher assets  Oher a	Transportation	2									
Community Paris x gordens Synthetics a statio Synthetics Community holis Libraries Recreational facilities First, safely a consequency Security and patients First, safely a consequency Security and patients Community holis Libraries Community First, safely a consequency Security and patients Community To Clinics Museums & Art Calleries Commonity Other Heritage assets Buildings Other Other Investment properties Hausing development Other Other assets General vehicles General vehicles First, safely a vehicles First, safely	Gas										
Pears & gurdens Sponsible's a stable Swimming peals Community hals Libraries Recreational facilities R	Other	3									
Pears & gurdens Sponsible's a stable Swimming peals Community hals Libraries Recreational facilities R	<u> </u>										
Sportsfelds a stadia Symming podes Community halts Libraries Recreational facilities Fire, safely, a energency Security and policing Basses Clinics Misseams & Art Calories Completes Completes Hertiage assets Uniform Other Other Other assets  Cereative vehicles General vehicles General vehicles Spocialised vehicles Tomputers - Sandra arelequipment Fruntura and other office equipment Other fast sub-clinics Markets  April Libraries  Type Text  Intensibles Turburg Libraries Turbu	<u> </u>		-	-	-	-	-	-	-	-	-
Swimming pools Community hals Literaties Recreational betilities File, safely & emergency Security and policing Buses Clinics Social rental housing Other Hertlage assets Duildings Other Other Other Other Other Other Other Social rental housing Other assets											
Community halfs Libraries Recreational facilities Fire, safety & energency Security and poticing Buses Conditions Museums & Art Galeries Commeteries Social rental housing Other Heritage assets  Duditings Other  Investment properties Housing development Other Other Other Other Other Other Other assets  Conditions Specialised vehicles Specialised vehicles Specialised vehicles Specialised vehicles Computers - hardware/equipment Furniture and one office equipment Ababitors Markets Civic Land and Buildings Other Land Surphia Assets - (Investment or Inventory) Other  Apricultural assets List sub-class  I and possible seeds  I and possible seeds I and possib											
Libraries Recreational facilities Fire, salely & emergency Security and policing Buses Cometers Cometers Social rental housing Other Heritage assets Buildings Other Other Univestment properties Housing development Other Chier assets General vehicles Fire, sale where development Furniture and other office equipment Furniture and other office equipment Furniture and other office equipment Abation's Other Buildings Other Land Surplus Assets - (investment or inventory) Other Agricultural assets List sub-class  Informatics List sub-class Informatics List sub-class Informatics Informatics List sub-class Informatic	= :										
Fire, safety & emergency Security and policing Busies Clinics Cometines Cometines Concileration bousing Other Heritage assets Buildings Other  Investment properties Housing development Other Other assets General vehicles General vehicles Float equipment Computers - hardwardequipment Furniture and other office equipment Abations Other and Buildings Other Land and Buildi											
Security and policing Buses Cinics Museums & Art Galleries Cemedaries Social rental housing Other Heritage assets Buildings Other Investment properties Housing development Other Other assets Specialised vehicles Special											
Buses Cinics Miseums & Art Galleries Cometries Social rental housing Other Other Buildings Other  Investment properties Housing development Other Other assets General vehicles Specialised vehicles Specialised vehicles Other development Computers - hardward-equipment Furniture and other office equipment Abatilors Misrues Other Buildings Other Success  If Si sub-class  Riolonical assets  If Si sub-class Riolonical assets  Intendibles  Rionatchicas  Page 7  Intandibles  Other (list sub-class)											
Clinics Museums & Art Galleries Cometeries Social renal housing Other Heritage assets Buildings Other Unvestment properties Housing development Other Computers - hardware/equipment Furniture and other office equipment Furniture and other office equipment Furniture and other office equipment South Abation's Markes Civic Land and Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other Ruidings Other South assets  Interviews  Biological assets  Interviews		7									
Museums & Art Galleries Cemeleries Concidered housing Other Heritage assets Buildings Other 9 Investment properties Housing development Other Other Other Other Other Other Other Other specialsed vehicles Sp		,									
Social renal housing Other Heritage assets Buildings Other 9 Investment properties Housing development Other Other Other Specialised vehicles Specialised vehicles Specialised vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abatilis Markets Civic Land and Buildings Other Buildings O											
Heritage assets	Cemeteries										
Heritage assets		8									
Buildings Other Other Investment properties Housing development Other Other assets General vehicles Specialised vehicles In a specialised vehicles Specialised vehicles Specialised vehicles Specialised vehicles In a specialised vehicles In a specialised vehicles Specialised vehicles Specialised vehicles Specialised vehicles In a specialised vehicles Internative and other office equipment Abatiors Markes Civic Land and Buildings Other Buildings Other Land Surplus Assets - (investment or inventory) Other Adricultural assets List sub-class Internative Inte	Other										
Bulldings Other Other Investment properties Housing development Other Other assets General vehicles Specialised vehicles Internative and other office equipment Furniture and other office equipment Abatiors Markes Other Bulldings Other Land Surplus Assets - (Investment or Inventory) Other Agricultural assets List sub-class  Biological assets International State of the	Heritage assets		_	_	_	_	_	_	_	_	_
Investment properties Housing development Other Other assets General vehicles Specialised vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abatioris Markels Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other Agricultural assets List sub-class  Riotonical assets Type text Intangibles Computers - software & programming Other (itst sub-class)											
Housing development Other Other Other Other assets General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoris Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other List sub-class  Biological assets List sub-class  Intangibles Computers - software & programming Other (list sub-class)  Intangibles Computers - software & programming Other (list sub-class)	Other	9									
Housing development Other Other Other Other assets General vehicles Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abations Markets Civic Land and Buildings Other Land Surplus Assets - (Investment or Inventory) Other List sub-class  Biological assets  Intangibles Computers - software & programming Other (list sub-class)  Intangibles Computers - software & programming Other (list sub-class)											
Other assets General vehicles Specialised vehicles 10	<u> </u>		_	-	-	-	-	-	_	-	-
Other assets General vehicles Specialised vehicles 10											
General vehicles Specialised vehicles 10 10	Guidi										
Specialised vehicles Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings Other Land Surplus Assets - (investment or Inventory) Other  Agricultural assets List sub-class  Biological assets	Other assets		-	-	-	-	-	-	-	-	-
Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets  List sub-class  Biological assets											
Computers - hardware/equipment Furniture and other office equipment Abattoirs Markels Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List sub-class  Biological assets		10	-	-	-	-	-	-	-	-	-
Furniture and other office equipment Abattoris Markets Civic Land and Buildings Other Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets  List sub-class  Biological assets  Type text  Intangibles  Computers - software & programming Other (list sub-class)											
Abattoirs Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets  List sub-class  Biological assets											
Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List sub-class  Biological assets Type text  Intangibles Computers - software & programming Other (list sub-class)  Civic Land and Buildings Other Buildings Other Buildings Other Buildings Other Buildings Other (Investment or Inventory)  Page 7		2000000									
Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List sub-class  Biological assets											
Other Land Surplus Assets - (Investment or Inventory) Other  Agricultural assets List sub-class  Biological assets											
Surplus Assets - (Investment or Inventory) Other  Agricultural assets List sub-class  Biological assets  Type text  Intangibles Computers - software & programming Other (list sub-class)  Page 7											
Other    Agricultural assets											
Riotogical assets  [Type text]  Intangibles Computers - software & programming Other (list sub-class)		9									
Riological assets  Intangibles Computers - software & programming Other (list sub-class)  Page 7		0000									
Riological assets			_	_	_	_	_	_	_	_	-
[Type text] Page 7  Intangibles											
[Type text] Page 7  Intangibles	Biological assets		_	_	_	_	_	_	_	_	_
Intangibles Computers - software & programming Other (list sub-class)	List sub-class							_			Dago 71
Computers - software & programming Other (list sub-class)	[1ype text]					•					rage / I
Computers - software & programming Other (list sub-class)	Intangibles		_	_	_	_	_	_	_	_	_
Other (list sub-class)											
Total Conital Expanditure on renound of oxisting 1											
protai capitai experiunture on renewai orexisting     -   -   -   -   -   -   -   -	Total Capital Expenditure on renewal of existing	1	-	-	-	-	-	-	-	-	-

Table 36 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Cui	rrent Year 2014	/15		edium Term R nditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Ass	et Cla	ss/Sub-class			_					
<u>Infrastructure</u>		-	-		-	4 120	_	_	-	-
Infrastructure - Road transport		-	-	-	-	4 120	-	-	-	-
Roads, Pavements & Bridges						4 120				
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		_	_	_	_	_	_	_	_	-
Reticulation								_		
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community						1 0/2				
Community Parks & gardens		-	-	-	_	1 062	_	_	-	_
Sportsfields & stadia										
Swimming pools										
Community halls						1 062				
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing	7									
Buses Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
H										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings Other	9									
Culci	ľ							***************************************		
Investment properties		-	-	-	-	-	-	-	-	-
Housing development				•••••						
Other										
Other accets						F34				_
Other assets General vehicles		-	-	-	-	531 50	-	_	-	-
Specialised vehicles	10	-	-	-	_	-	-	-	-	-
Plant & equipment	10									
Computers - hardware/equipment						30				
Furniture and other office equipment						205				
Abattoirs						-				
Markets						-				
Civic Land and Buildings						- 150				
Other Buildings Other Land						150 _				
Surplus Assets - (Investment or Inventory)						_				
Other						95				
Agricultural accord										
Agricultural assets List sub-class		-	-		-	-	_	_	-	-
List Sub-olass										
Digital assets [Digital digital digita										Dogo 70
[Type text]										Page 73
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	5 713	-	-	-	-

## Table 37 MBRR SA35 - Future financial implications of the capital budget

KZN211 Vulamehlo - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref		ledium Term R nditure Frame			Fore	casts	
R thousand		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
Capital expenditure	1							
Vote 1 - COUNCIL		-	-	-				
Vote 2 - MUNICIPAL MANAGER		127	-	-				
Vote 3 - BUDGET AND TREASURY OFFICE		44	-	-				
Vote 4 - CORPORATE SERVICES		550	-	-				
Vote 5 - TECHNICAL SERVICES		18 310	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		19 030	-	-	-	-	-	-
Future operational costs by vote	2							
Vote 1 - COUNCIL	_							
Vote 2 - MUNICIPAL MANAGER								
Vote 3 - BUDGET AND TREASURY OFFICE								
Vote 4 - CORPORATE SERVICES								
Vote 5 - TECHNICAL SERVICES								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	_	-	_	-	-
•	2							
Future revenue by source	3							
Property rates populities & collection charges								
Property rates - penalties & collection charges Service charges - electricity revenue								
Service charges - electricity revenue  Service charges - water revenue								
Service charges - water revenue  Service charges - sanitation revenue								
Service charges - samanon revenue  Service charges - refuse revenue								
Service charges - refuse revenue  Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List office revenues sources if applicable  List entity summary if applicable								
						***************************************		
Total future revenue	-	-	-	_	-	-	-	-
Net Financial Implications		19 030	-	_	-	-	-	_

## Table 38 MBRR SA36 - Detailed capital budget per municipal vote

KZN211 Vulamehlo - Supporting Table SA36 Detailed capital budget

reziteri valamonio oupportin	y rai	ble SA36 Detailed capital budge	EL .	,	1											
Municipal Vote/Capital project	Ref			IDP	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year	outcomes		edium Term R nditure Frame		Project info	ormation
R thousand	4	Program/Project description	Project number	Goal code 2	6	3	3	5	Total Project Estimate	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: List all capital projects grouped by M	Λunicip	pal Vote														
Oumbu/Mchumane Creche Mashiwase Resourse Center MPCC Misme Skills Center Ngangeni Sports Ground Mphambanyoni Community Hall Bhewula Community Hall Buhlebezwe Comm Hall Nollov la Road Mahlafuna Sportsfield Harringworth Community Hall							Recreational facilities Recreational facilities Recreational facilities Sportsfields & stadia Community halls Community halls Community halls Roads, Pavements & Bridges Sportsfields & stadia Community halls		1 500 2 300 1 900 2 700 1 500 1 500 1 300 2 360 1 500			1 500 2 300 1 900 2 700 1 500 1 500 1 500 2 360 1 500			Ward 1 Ward 2 Ward 3 Ward 4 Ward 5 Ward 6 Ward 7 Ward 8 Ward 9	New New New New New New New New New New
Parent Capital expenditure	1											18 060	-	-		
Entities: List all capital projects grouped by E Entity A Waler project A Entity B Electricity project B	ntity															
Entity Capital expenditure										_	_	_	_	_		1
			<del></del>									18 060		<b></b>	l	

## Table 39 MBRR SA37 - Projects delayed from previous financial year

KZN211 Vulamehlo - Supporting Table SA37 Projects delayed from previous financial year/s

Musicia d Vete/Conital accide	Ref.		Project	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous	Current Ye	ear 2014/15		ledium Term F enditure Frame	
Municipal Vote/Capital project	1,2	Project name	number	3	3	4	target year to complete	Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand							Year					
Parent municipality: List all capital projects grouped by Munic	ipal Vote	3		Examples	Examples		Annanananan					000000000000000000000000000000000000000
C-444												
Entities:  List all capital projects grouped by Munic	ipal Entit	ty									***************************************	
Entity Name Project name												***************************************
												000000000000000000000000000000000000000

#### Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### 1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days).

### 2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. .

### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

### 4. Audit Committee

An Audit Committee is shared with the district and is fully functional.

#### 5. Service Delivery and Implementation Plan

The detail 2014/15 draft SDBIP document will be finalised and will be tabled before council.

#### 6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

# Other supporting documents:

# Table 40 MBRR Table SA1 - Supporting detail to budgeted financial performance

KZN211 Vulamehlo - Supporting Table S	A1 S	Supportingin	g detail to 'B	udgeted Fin	ancial Perfo	mance'					
Description	Ref	2011/12	2012/13	2013/14		Current Ye	ear 2014/15			edium Term R nditure Frame	
Безеприон	KCI	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		1 487	1 824	2 237	2 277	2 277			2 369	2 511	2 66
less Revenue Foregone					42	42			49	49	41
Net Property Rates		1 487	1 824	2 237	2 235	2 235	-	-	2 320	2 462	2 613
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue		-	-	_	-	-	-	_	-	-	-
-											
Service charges - sanitation revenue  Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue								_		_	_
·		_	_	_	_	_	_	_	_	_	_
Service charges - refuse revenue	6										
Total refuse removal revenue Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		_	_	_	-	_	-	-	_	-	-
Other Revenue by source Miscellaneous		130	309	136							
Hall Hire		150	307	130	3				3	3	3
Rates Clearance					2				2	2	2
Tender Documents					30				75	75	75
Sundry Income					5	12 205			5	5	5
Accumulated Surplus					3 069						
	3										
Total 'Other' Revenue	1	130	309	136	3 108	12 205	-	-	85	85	85
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	8 975	9 955	10 785	13 610	13 610	13 610		15 329	16 271	17 223
Pension and UIF Contributions		1 059	1 484	1 761	1 875	1 875	1 875		1 957	2 078	2 199
Medical Aid Contributions					588	588	588		601	638	676
Overtime Performance Bonus					206	206 -	206		206	219	231
Motor Vehicle Allowance		125	901	898	- 528	- 528	- 528		528	- 560	- 593
Cellphone Allowance		123	,01	0,0	94	94	94		94	99	105
Housing Allowances					6	6	6		6	6	6
Other benefits and allowances		799	1 066	1 911	1 255	1 255	1 255		1 126	1 195	1 265
Payments in lieu of leave					170	170	170		170	180	191
Long service awards					-	-	-			-	-
Post-retirement benefit obligations sub-total	4 5	10 958	13 406	15 355	10 222	- 10 222	- 18 332		20 017	- 21 248	22 491
Less: Employees costs capitalised to PPE	Э	10 938	13 406	10 305	18 332	18 332	18 332	-	20 017	21 248	22 491
Total Employee related costs	1	10 958	13 406	15 355	18 332	18 332	18 332	_	20 017	21 248	22 491
	,	R E									

Vulamehlo Municipality	2014/15 Draft Budget and MTREF
Table 40 MBRR Table SA1 - Supporting detail to budgeted financia	al performance (continued)

# Vulamehlo Municipality

Description   Process	Contributions recognised - capital											I
Description   Process	List contributions by contract											
Description   Process												
Description   Process												
Description   Process												
Department of Progreys, Petrol & Expendence   1, 5 666   9,909   15,609   8,600   11,901	Total Contributions recognised - capital		-	-	-	-	-	_	_	-	-	-
Topic procession products of continued process of state of the process of the p	Depreciation & asset impairment											
Capital search impairment   1			5 666	9 609	15 498	8 400	11 301	11 301		11 979	12 698	13 460
Deposition modely term in values of the personnel of th												
Balls purchases	Depreciation resulting from revaluation of PPE											
Decision of partnerses   1	Total Depreciation & asset impairment	1	5 666	9 609	15 498	8 400	11 301	11 301	-	11 979	12 698	13 460
Name Out Purchases	Bulk purchases											
Total builty purchases   1												
Cach bands and grown   Cach process and grates   Cach process and grates   Cach process   Cach	Total bulk purchases	1	-	_	_	_	_	_	_	_	_	-
Non-cath funds or graph   1	<u>Transfers and grants</u>											
Treatment and grants   1   3   56   6   379   7   796   -   -   -   -   1   172   -   -     -     172   -     -       -	Cash transfers and grants		3 548	6 379	7 995	-	-	-	-	14 722	-	-
Contraction Consistence	Non-cash transfers and grants		-	-		-	-	_	_		-	
Provision for shares survices	Total transfers and grants	1	3 548	6 379	7 995	-	-	-	-	14 722	-	-
Valuation food Mathemanicae						200				4 000	10/0	4 404
Service Level Aggreement and new monales Security Security Lease of office equipment Cheming Lease of office equipment Lease of office equipment Cheming Lease of office equipment Lea												
248   248   250   330   338   338   338   338   240												1 348
Lesse of Office payment   Clearing   11   26   29   32   7 (611   34   34   36   38   38   38   38   38   38   38	SITA WAN Services					150				159	169	179
Cleaning			248	248	265							
Allocations to organs of state:			11	26	29							38
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4							7 611				689	730
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Allocations to organs of state: Electricity Water Sanitation Other Collection costs Contributions to organs of state:  Collection costs Contributions to other provisions Consultanties Consultanties  4												
Electricity   Water   Sanilation   Other   Total contracted services   259   273   295   2441   7 611   -   -   3869   4 101   4 344	sub-total	1	259	273	295	2 441	7 611	-	-	3 869	4 101	4 347
Value												
Sanitation Other Other Other Other Other Other Other Contracted services 259 273 295 2 441 7 611 3 869 4 101 4 343 343 345 345 345 345 345 345 345 3	,											
Other Total contracted services												
Collection costs												
Collection costs   Contributions to other provisions   Contributions to other provisions   Consultant fees   Consultan	Total contracted services		259	273	295	2 441	7 611	-	-	3 869	4 101	4 347
Constitutions to 'other' provisions   Consultant fees   Consulta	Other Expenditure By Type											
Consulant fees Audit fees General expenses 3 831 936 1 293 29 837 33 064 Advertising Bank Charges 76 102 127 Computor Expences 669 Computor Expences 669 1 1500 Conferences and Delegations Entertainment 222 171 170 Fuel 614 - 292 324 Finsurance 1 - 292 324 Finsurance 1 - 1811 220 Finsurance 1 - 1911 1 811 220 Finsurance 1										200	212	225
Audit fees General expenses 3 831 936 1993 29 837 33 064 General expenses 3 831 936 1993 29 837 33 064 Advertising Bank Charges 76 102 127 Cleaning 76 102 127 Cleaning 76 102 127 Cleaning 776 102 127 Cleaning 78							560			1 000	1 060	1 124
Advertising			634	867	908							2 247
Bank Charges		3				29 837	33 064					3 268
Cleaning			8									
Computor Expences										116		8 1
Conferences and Delegations										265		298
Fuel	Conferences and Delegations		1 858									256
Insurance				171	170					020	-	- 1.055
Legal Fees         1 971         1 811         220         707         749         794           Priniting and Stationery         241         390         368         324         343         366           Projects         608         8 394         8 665         12 725         13 488         14 297           Ward Committee Incentives         -         -         -         680         721         764           Telephone and Fax         391         349         381         270         286         303           Water and Sanitation         53         22         42         53         56         60           Subscription and Publication         149         441         457         66         6			614	292	324							
Printing and Stationery         241         390         368         324         343         366           Projects         6 008         8 394         8 665         12 725         13 488         14 297           Ward Committee Incentives         —         —         680         721         764           Telephone and Fax         391         349         381         270         286         303           Water and Sanitation         53         22         42         53         56         60           Subscription and Publication         149         441         457         6         7         9			1 971									794
Ward Committee Incentives         -         -         -         -         -         764           Telephone and Fax         391         349         381         270         286         303           Water and Sanitation         53         22         42         53         56         66           Subscription and Publication         149         441         457         6         6         6         6         6         6         6         6         6         6         6         6         7         2000         9,000<	Printing and Stationery		241	390	368					324	343	364
Telephone and Fax   391   349   381   270   286   303   304   305   30												14 297
Water and Sanitation         53         22         42         53         56         60           Subscription and Publication         149         441         457         6         7         8         7         9         233         247         266         8         7         3         1         8         1         8         1         1         8         1         3         1         2         2         3         2         2         2<												764 303
Subscription and Publication         149         441         457         6         7         9         2         23         23         23         23         2         7         2         1         8         8         8         8         8         8         8         8         8         8         8         9         8         8         9         9         8         8         9					42							60
Electricity	Subscription and Publication									6		6
Software Expences         1         81         -         -         -           Substistance and Travel         606         607         2 075         2 199         2 331           Training         317         90         233         247         262           Uniforms         -         34         46         49         52			610									
Software Expences         1         81         -         -         -           Substistance and Travel         606         607         2 075         2 199         2 331           Training         317         90         233         247         262           Uniforms         -         34         46         49         52										223	_ ]	Page 80
Training         317         90         233         247         262           Uniforms         -         34         46         49         52	Software Expences			1	81						-	-
Uniforms – 34 46 49 52												
				-								262 52
	Total 'Other' Expenditure	1	14 450	17 089		29 837	34 924	_	_			38 668

# Table 40 MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

Repairs and Maintenance	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		610	1 089	639	4 056				8 009	8 490	8 999
Total Repairs and Maintenance Expenditure	9	610	1 089	639	4 056	-	-	-	8 009	8 490	8 999

## Table 41MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

***************************************		Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 -	Vote 7 -	Vote 8 -	Vote 9 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
Description	Ref	COUNCIL	MUNICIPAL	BUDGET	CORPORATE	TECHNICAL	[NAME OF	[NAME OF	[NAME OF	[NAME OF	[NAME OF	[NAME OF					
··F			MANAGER	AND	SERVICES	SERVICES	VOTE 6]	VOTE 7]	VOTE 8]	VOTE 91	VOTE 10]	VOTE 11]	VOTE 12]	VOTE 13]	VOTE 14]	VOTE 15]	
R thousand	1			TREASURY				-	-			-		-	-	-	
Revenue By Source				71.177													
Property rates				2 320													2 320
Property rates - penalties & collection charges																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment					297												297
Interest earned - external investments				700													700
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				82	3												85
Transfers recognised - operational		9 637	7 295	10 906	24 745	23 949											76 532
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and	con	9 637	7 295	14 008	25 045	23 949	-	-	-	-	-	-	-	-	-	-	79 934
Expenditure By Type																	
Employ ee related costs			3 176	5 486	8 702	2 654											20 017
Remuneration of councillors		7 104															7 104
Debt impairment				2 416													2 416
Depreciation & asset impairment				11 979													11 979
Finance charges					144												144
Bulk purchases																	_
Other materials																	-
Contracted services			1 000	1 200	1 669												3 869
Transfers and grants				3 732	930	10 060											14 722
Other ex penditure																	_
Loss on disposal of PPE		2 533	4 263	1 128	13 051	13 438											34 414
Total Expenditure		9 637	8 439	25 941	24 495	26 152	-	-	-	_	_	_	-	_	-	_	94 664
Surplus/(Deficit)		0	(1 144)	(11 933)	550	(2 203)		_		<b>-</b>	<del>-</del>		<u> </u>	<u> </u>	<b>-</b>		(14 730
Transfers recognised - capital			-	(700)	-	46 560											46 560
Contributions recognised - capital						10 300											10 300
Contributed assets																	_
		0	(1.144)	/11 000\	FFO	44.257				<b> </b>				·			31 830
Surplus/(Deficit) after capital transfers &		0	(1 144)	(11 933)	550	44 357	-	-	-	-	_	-	-	-	-	-	31830
ontributions							1			I		1			8		l

## Table 42 MBRR Table SA3 – Supporting detail to Statement of Financial Position

KZN211 Vulamehlo - Supporting Table S	A3 S	Supportingin	g detail to 'B	udgeted Fin	ancial Positi	on'					
Description		2011/12	2012/13	2013/14		Current Ye	2015/16 Medium Term Revenue & Expenditure Framework				
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS Call investment deposits Call deposits < 90 days		3 126	9 516	8 522	16 164	16 164			8 650	8 650	8 650
Other current investments > 90 days Total Call investment deposits	2	3 126	9 516	8 522	16 164	- 16 164		***************************************	8 650	8 650	8 650
•	2	3 120	7 310	0 322	10 104	10 104	_	_	8 030	0 030	0 030
Consumer debtors Consumer debtors		1 153	2 483	3 513	3 347	3 347			3 566	3 566	3 566
Less: Provision for debt impairment		(284)	(2 121)	(2 183)	2 640	2 640			(2 215)	(2 215)	(2 215)
Total Consumer debtors	2	869	362	1 331	5 987	5 987	-	-	1 351	1 351	1 351
Debt impairment provision  Balance at the beginning of the year  Contributions to the provision  Bad debts written off		572 (288)	816 1 305	2 121 62	1 640 1 000	1 640 1 000			2 152 63	2 152 63	2 152 63
Balance at end of year		284	2 121	2 183	2 640	2 640			2 215	2 215	2 215
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases) Leases recognised as PPE	3	162 723	184 004	203 250	159 751	159 751			206 298	206 298	206 298
Less: Accumulated depreciation	3	54 458	62 048	77 193	66 934	- 66 934			78 351	78 351	78 351
Total Property, plant and equipment (PPE)	2	108 265	121 956	126 056	92 817	92 817	-	_	127 947	127 947	127 947
LIABILITIES <u>Current liabilities - Borrowing</u> Short term loans (other than bank overdraft)						_					***************************************
Current portion of long-term liabilities		1 730	1 259	760	1 500	1 500			500	500	500
Total Current liabilities - Borrowing		1 730	1 259	760	1 500	1 500	-	-	500	500	500
Trade and other payables Trade and other creditors		746	4 271	5 106	1 632	1 632			5 182	5 182	5 182
Unspent conditional transfers VAT		2 981 -	10 156	3 113	1 000	1 000 -			3 160	3 160 -	3 160 -
Total Trade and other payables	2	3 727	14 427	8 219	2 632	2 632	-	_	8 342	8 342	8 342
Non current liabilities - Borrowing  Borrowing	4	-			200	200					
Finance leases (including PPP asset element)		1 839	650	602	(100)	(100)			611	611	611
Total Non current liabilities - Borrowing		1 839	650	602	100	100	-	-	611	611	611
Provisions - non-current Retirement benefits List other major provision items			364	466					473	473	473
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		-	364	466	-	-	-	-	473	473	473
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit) Accumulated Surplus/(Deficit) - opening balance GRAP adjustments		98 223	123 713	132 233	172 910	172 910			134 216	134 216	134 216
Restated balance		98 223	123 713	132 233	172 910	172 910	- (00 (00)	-	134 216	134 216	134 216
Surplus/(Deficit) Appropriations to Reserves		9 861	4 002	8 520	14 333	12 187	(29 633)	_	31 830	42 544	9 736
Transfers from Reserves											
Depreciation offsets											
Other adjustments Accumulated Surplus/(Deficit)	1	108 084	127 714	140 753	187 243	185 097	(29 633)	_	166 046	176 760	143 952
Reserves		100 004	12/ /14	140 /53	107 243	160 097	(27 033)		100 040	170 700	143 732
Housing Development Fund Capital replacement Self-insurance											
Other reserves											
Revaluation			163	163							a
Total Reserves	2	100.004	163	163	107.242	100 007	(20 (22)	_	1// 04/	17/ 7/0	140.050
TOTAL COMMUNITY WEALTH/EQUITY	2	108 084	127 878	140 917	187 243	185 097	(29 633)	_	166 046	176 760	143 952

# Table 43 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

KZN211 Vulamehlo - Supporting Table SA9 So  Description of economic indicator		Basis of calculation	2001 Census		2011 Census	2011/12	2011/12 2012/13		Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
•	Ref.	Basis of Calculation	2001 Cellsus	2007 Survey	2011 Cellsus	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census 2011				83	83	83	83			
Females aged 5 - 14		Census 2011				13	13	13	13			
Males aged 5 - 14		Census 2011				11	11	11	11			
Females aged 15 - 34		Census 2011				15	15	15	15			
Males aged 15 - 34		Census 2011				13	13	13	13			
Unemployment		Census 2011				55	55	55	55			
Monthly household income (no. of households)	1, 12											
No income		per Census 2011					4 891	4 891	4 891			
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400		per Census 2011 income from R1-R9600					5 610	5 610	5 610			
R6 401 - R12 800												
R12 801 - R25 600	1											
R25 601 - R51 200	1											
R52 201 - R102 400	1											
R102 401 - R204 800		per Census income from R9600- R153600					3 740	3 740	3 740			
R204 801 - R409 600		per Census income above R153600					144	144	144			
R409 601 - R819 200												
> R819 200												
				***************************************								
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
lousehold/demographics (000)												
Number of people in municipal area		per Census 2011					83	83	83			
		per Cerisus 2011					03	05	03			
Number of poor people in municipal area		0 2011					14	14	14			
Number of households in municipal area		per Census 2011					1"	14	14			
Number of poor households in municipal area  Definition of poor household (R per month)												
Delimination of poor riouseriola (it per month)												
lousing statistics	3											
Formal		per Census 2011					4 316	4 316	4 316			
Informal		per Census 2011					10 069	10 069	10 069			
Total number of households				-			14 385	14 385	14 385	-		
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings										-		
	Ι.					l						
Economic	6											
Inflation/inflation outlook (CPIX)	1											
Interest rate - borrowing	1											
Interest rate - investment	1											
Remuneration increases	1											
Consumption growth (electricity)	1											
Consumption growth (water)												
N-HM	١,											
Collection rates	7											
Property tax/service charges	1											
Rental of facilities & equipment	1											
Interest - external investments	1											
Interest - debtors	1											
Revenue from agency services	1	I					1					1

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